



DEPARTMENT OF TAXATION

**BOOKLET A
EMPLOYER'S TAX GUIDE**

**for the withholding, payment and reporting of Hawaii State income tax withheld
(revised to reflect the changes in the individual income
tax rates and brackets. *Act 157, SLH 1998*)**

**Appendix
HAWAII INCOME TAX WITHHOLDING RATES
Effective January 1, 1999 through December 31, 2000**

State of Hawaii —Department of Taxation
Supplemental Insert to Booklet A (Rev. 1998), Employer's Tax Guide

Issued November 1999

In the interest of cost savings, this insert is provided to amend only those portions of Booklet A that required revision. A revised Booklet A will be issued for calendar year 2001 on or about October 1, 2000.

Page 8, section 9, subsection (a), third selection shall be replaced by:

- The employer can reasonably expect the employee to be in the State, in the aggregate, for not more than 60 days during the calendar year,

Page 9, 2nd paragraph, shall read as follows:

Under the Hawaii Law, withholding is required from certain wages not subject to federal withholding such as wages for agricultural labor and domestic service. (But see section 10, paragraph (n) of this booklet.)

Page 9, insert new 5th paragraph to read as follows:

The Department, by rule, has prescribed that withholding is required on wages earned by nonresident employees of a construction company performing work in Hawaii. The term "qualifying nonresident employee" does not include these employees. Although an employee can show in the manner explained in section 12, that he or she is a nonresident, the employer must withhold income taxes on wages paid to nonresident employees of construction industry contractors when the work is performed for a construction project located in Hawaii beginning September 20, 1999 and thereafter.

Page 9, new 6th paragraph, add 6th example to read as follows:

- Employee, a resident of Nevada, is hired on the mainland by a local construction company to work in Hawaii on a federal contract. All of his or her services are performed in Hawaii during a period that is less than 60 days in the aggregate for the calendar year. Withholding is required on **any** employee of a company engaged in contracting work in Hawaii regardless of the employee's state of residency or how long the employee is in Hawaii.

Page 11, renumber current subparagraph (s) to subparagraph (t) and insert new subparagraph (s) to read as follows:

- (s) **Remuneration for services performed as an employee by a duly ordained, commissioned, or licensed minister of a church in the exercise of the employee's ministry or by a member of a religious order in the exercise of duties required by the order.** Although not subject to withholding, remuneration subject to this paragraph shall be reported on the income tax return as income of the recipient. For purposes of this paragraph, the term religious order is defined in Internal Revenue Service Procedure 91-20, 1991-1 CB 524.

Page 14, Section 12, add new 2nd paragraph to read as follows:

Note that, by rule, nonresident employees of contractors are excluded from qualifying for an income tax withholding exemption provided under this section.

Reprint of Tax Information Release No. 95-4, issued November 21, 1995

RE: Employee Withholding Certificates

This Tax Information Release reiterates the requirements relating to Form HW-4, Employee's Withholding Allowance and Status Certificate.

Section 235-61, Hawaii Revised Statutes (HRS), provides that on or before the date of the commencement of employment with an employer, the employee shall furnish to the employer a completed and signed certificate (Form HW-4) showing the total number of withholding allowances being claimed. The number of withholding allowances, based on the personal exemption(s) and the standard deduction allowance or itemized deductions the employee claims, shall not exceed the total number to which the employee is entitled to claim on the basis of the existing facts. An employee may choose to claim fewer, but not more, withholding allowances than the employee is entitled to claim.

There is no provision in Hawaii's Income Tax Law for an employee to claim an exempt status for State income tax withholding notwithstanding the employee's residency status. If an employee submits a Form HW-4 claiming to be exempt from State income tax withholding, the employer is to take the following action:

1. Advise the employee that the Income Tax Law does not provide an exempt status for Hawaii income tax withholding and that a Form HW-4 claiming exemption from withholding is not valid and that a copy of the invalid Form HW-4 will be sent to the Department of Taxation.
2. Advise the employee that State income taxes will be withheld from the employee's salary or wages on the basis of a single filing status with no withholding allowances.
3. Advise the employee that he or she may be subject to the criminal penalties enacted by Act 92, Session Laws of Hawaii (SLH) 1995, for the failure to make or supply a valid Form HW-4 as required or for submitting a false and fraudulent Form HW-4.

Act 92, SLH 1995, provides that a person shall be guilty of a misdemeanor and, upon conviction, be fined up to \$25,000 or imprisoned for up to one year, or both, for wilfully failing to make a report, supply information required by law, or supply the information at the time required by law.

Act 92, SLH 1995, also provides that a person shall be guilty of a class C felony and, upon conviction, be subject to a fine of up to \$100,000 or imprisoned for not more than three years, or both, for wilfully making a false and fraudulent statement under a tax law. Any person who wilfully aids or assists in, procures, counsels or advises the preparation or presentation of a false or fraudulent affidavit or other document, regardless or whether the falsity or fraud is with or without the knowledge or

consent of the person required to present the document, may be subject to a fine of \$100,000 or imprisoned for not more than three years, or both.

4. A copy of this Tax Information Release may be provided to the employee.
5. Send a copy of the employee's invalid Form HW-4 claiming exemption from income tax withholding to the Tax Assessor in the Taxation District in which the employer is located.
6. If an employee is claiming on Form HW-4 more than 10 exemptions or the number of exemptions claimed is not warranted under the circumstances and it appears to be a means of having no income tax withheld from wages or salary, the employer is to send a copy of the employee's HW-4 to the Tax Assessor in the Taxation District in which the employer is located.

It also has come to our attention that certain employees are improperly claiming to be non-employees. Generally, an employee is an individual under any contract for hire, express or implied, oral or written, in which the employer has the power or right to control and direct the employee in the material details of how the work is to be performed. An employee includes a person working for a salary or wages, and an officer of a corporation. Under Internal Revenue Code Section 3401, relating to definitions for Federal income tax withholding, which Hawaii follows, the term "employee" also includes an officer, employee, or elected official of the United States, a state or any political subdivision, or any agency or instrumentality thereof.

Employers of individuals claiming non-employee status shall advise the individual whether he or she is classified as an employee for Hawaii income tax withholding purposes and, if appropriate, the employer shall follow the procedures outlined above in numbers 2 and 3.



RAY K. KAMIKAWA
Director of Taxation

HRS Sections explained: HRS Sections 235-61, 231-34, 231-35.

Hawaii Administrative Rule (HAR) explained: HAR 18-235-61-09.

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**FOR FURTHER INFORMATION, SEE THE
HAWAII REVISED STATUTES AND
THE DEPARTMENT OF TAXATION RULES OR
CONSULT YOUR LOCAL DISTRICT TAX OFFICE AT THE ADDRESSES BELOW**

*ALL CHAPTERS AND SECTION REFERENCES NOTED
“SECTION ____ H. R. S.” REFER TO THE HAWAII REVISED STATUTES.
ALL OTHER SECTION REFERENCES ARE TO SECTIONS
CONTAINED IN THIS INSTRUCTION BOOKLET*

Section 1. — DIRECTORY OF PHONE NUMBERS AND ADDRESSES: The following directory contains mailing addresses for filing Hawaii withholding returns and applications only. The mailing addresses for filing information returns (federal Forms 1099) can be found in the “Instructions for Form N-196”.

**Oahu District Office
(Honolulu City & County)**

Telephone Number: (808) 587-4242

Office Location: 830 Punchbowl Street
Taxpayer Services Branch
Honolulu, Oahu

Mailing Address: Oahu District Office
P. O. Box 3827
Honolulu, Hawaii 96812-3827

**Maui District Office
(Maui & Kalawao Counties)**

Telephone Number: (808) 984-8500

Office Location: State Office Building
54 S. High Street, #208
Wailuku, Maui

Mailing Address: Maui District Office
P. O. Box 923
Wailuku, Hawaii 96793-0923

**Hawaii District Office
(Hawaii County)**

Telephone Number: (808) 974-6321

Office Location: State Office Building
75 Aupuni Street, #101
Hilo, Hawaii

Mailing Address: Hawaii District Office
P. O. Box 937
Hilo, Hawaii 96721-0937

**Kauai District Office
(Kauai County)**

Telephone Number: (808) 274-3456

Office Location: State Office Building
3060 Eiwa Street, #105
Lihue, Kauai

Mailing Address: Kauai District Office
P. O. Box 1686
Lihue, Hawaii 96766-5686

NEED MORE INFORMATION? If you have a state tax problem, have a question, or need assistance, dial toll-free 1-800-222-3229.

The Department also has pre-recorded tax updates, just dial (808) 587-1234 and press 7700.

JUST NEED A TAX FORM? Ask for your form and how to obtain the State Tax CD-ROM by mail by dialing toll-free 1-800-222-7572.

Ask for your **form by fax** by dialing:

On Oahu: (808) 587-7572

Outside Oahu: (808) 678-0522 from your fax machine

INTERNET ADDRESS? Tax information and tax forms also are available on the Internet at:

<http://www.state.hi.us/tax/tax.html>

NEED SPECIAL ASSISTANCE? The Department has TDD or TYY numbers (Hearing Impaired) at various locations throughout the Department.

Administrative Services/Personnel	Tax Services and Processing	Compliance Division
Regular: (808) 587-1417	Regular: (808) 587-1418	Regular: (808) 587-1419
Toll-Free: 1-800-801-5913	Toll-Free: 1-800-887-8974	Toll-Free: 1-800-961-5369

We want to help, and one phone call saves time, money, and trouble for everyone.

Section 2. — WHEN TO FILE: The following is a list of important dates during the year that you should take note of. When the due date for any remittance or document required by Hawaii law falls on a Saturday, Sunday, or legal holiday, the remittance or document is not due until the next succeeding day which is not a Saturday, Sunday, or legal holiday.

By **January 31** or When Employment Ends:

Give each employee a completed Form HW-2 (federal form W-2 may be used). See section 17, “Statement of Hawaii Income Tax Withheld and Wages Paid”.

By **February 28** (or February 29 in a leap year) or when the employer’s obligation to withhold taxes is terminated other than temporarily:

File Form HW-3 along with Forms HW-2. See section 16, “Employer’s Return and Reconciliation of Hawaii Income Tax Withheld from Wages”.

By **February 28** (or February 29 in a leap year):

Give the recipients the applicable federal Form 1099. Refer to the Instructions for Form N-196, not included in this booklet.

By **February 28** (or February 29 in a leap year):

File the **State** transmittal Form N-196 along with applicable federal Form 1099. Refer to the Instructions for Form N-196, not included in this booklet.

By the **10th day** of each calendar month:

File Form HW-14 along with remittance for the preceding monthly period if your annual total withholding liability exceeds \$100,000. See section 15, Filing the Withholding Tax Return”.

By the **15th day** of each calendar month (unless you are permitted to file returns on a quarterly basis):

File Form HW-14 along with remittance for the preceding monthly period. See section 15, “Filing the Withholding Tax Return”.

By the **15th day** of April, July, October, and January (if you are permitted to file returns on a quarterly basis):

File Form HW-14 along with remittance for the preceding quarterly period. See section 15, “Filing the Withholding Tax Return”.

ELECTRONIC FUNDS TRANSFER (EFT) — Section 231-9.9, HRS, authorizes the Department of Taxation to require those taxpayers whose tax liability for a particular tax exceeded \$100,000 during the past year to pay that tax by EFT instead of by check. The Department reviews the filing records of taxpayers and will mail notices to taxpayers who meet this criterion. Any taxpayer who does not meet the criterion may still voluntarily pay by EFT. For more information on paying taxes by EFT, contact your district tax office for a copy of Tax Information Release No. 95-6.

Section 3. WHERE TO FILE: You should file all applications, returns, payments and statements in the taxation district in which your principal place of business is located. If you are a nonresident or a foreign corporation, and have no place of business in the State, you should file with the Director of Taxation in the Oahu District Office. Refer to section 1, for the addresses of the taxation districts.

If your employee's services are not performed in your trade or business, you should file in the taxation district in which the employee services are principally performed. For example, if you are a resident with no trade or business, and you hire an employee to perform domestic services, you should file in the taxation district in which the employee services are principally performed.

Section 4. — EMPLOYER'S DUTIES: The following is a general list of employer's responsibilities regarding Hawaii withholding taxes. For further information, you should refer to the sections of this booklet as indicated in the following paragraphs:

- (a) New Employers — Refer to section 6.
- (b) Identification Number — Apply for a Hawaii Withholding Identification Number if you do not already have one. See section 5.
- (c) Form HW-4 — Obtain an "Employee's Withholding Allowance and Status Certificate", Form HW-4 from each employee. Instruct each employee to file a new certificate with you depending on certain events. See section 11 for situations in which the employee must furnish you with a new certificate.
- (d) Withholding Tax — Determine whether withholding is required. See section 9. If withholding is required, compute the amount of withholding. See section 14.
- (e) Form HW-14 — File the Withholding Tax Return, Form HW-14 along with remittance, if any. See section 15.
- (f) Form HW-3 — File an "Employer's Return and Reconciliation of Hawaii Income Tax Withheld From Wages", Form HW-3 by the last day of February following the close of the calendar year, or when your obligation to withhold taxes is terminated permanently. See section 16.
- (g) Form HW-2 — Give each employee a "Statement of Hawaii Income Tax Withheld and Wages Paid", Form HW-2 (federal form W-2 may be used), by January 31 following the close of the calendar year, or when your employee has terminated employment. See section 17.
- (h) Terminating an Employee — Furnish the employee with a Form HW-2. See section 17.
- (i) Going Out of Business or Permanently Ceasing to Pay Wages — File a Final Return for Forms HW-14 and HW-3. See sections 15 and 16. File Form GEW-TA-RV-1, "Notification of Cancellation". Furnish each employee with a Form HW-2. See section 17.
- (j) Change of Address or Change of Business Name — file Form GEW-TA-RV-2, to change your address or Form GEW-TA-RV-5 to change the business name. Do **not** file Form GEW-TA-RV-5 for a change of ownership. Instead, the former business owner must file Form GEW-TA-RV-1, "Notification of Cancellation" to cancel the withholding identification number. The new business owner must apply for a new identification number.
- (k) Recordkeeping — Keep full, complete, regular, and accurate accounts pertaining to withholding taxes available for inspection by the Department. See section 18.

Section 5. — EMPLOYER'S HAWAII WITHHOLDING IDENTIFICATION NUMBER: Each employer must apply for, and will be assigned, a Hawaii Withholding Identification number. This number must be used on all returns, statements and applications and in all correspondence with the Department. Do not confuse your Hawaii Withholding Identification Number with your Federal Employer Identification Number.

You may apply for a Hawaii Withholding Identification number and an Unemployment Insurance Account Number by completing application Form BB-1 and filing it with the Department. Refer to section 3, "Where to File", and section 1, "Directory of Phone Numbers and Addresses".

You may have only one withholding identification number, unless the Director assigns a further number to a unit of your business or for services not in the course of your trade or business.

If you acquired your business from another person, do not use the number assigned to your predecessor. Instead, you must apply for a new withholding identification number.

Section 6. — INFORMATION FOR NEW EMPLOYERS: The following is a general list of registration requirements for new employers. It is intended to be a guide, rather than an exclusive list of all registration requirements.

- (a) Obtain a Hawaii Withholding Identification Number and an Unemployment Insurance Account Number. Refer to section 5.
- (b) Obtain a Federal Employers Identification number.
- (c) Contact the Department of Labor and Industrial Relations for information regarding workman's compensation, temporary disability insurance and prepaid health care.

Section 7. — WHO IS AN EMPLOYER: Under Hawaii Law, an employer is defined as: “(A) the person or government for whom an individual performs or performed any service, of whatever nature, as the employee of such person or government, and (B) the person having control of the payment of the wages if the employer, as heretofore defined, does not have control thereof, and (C) any person subject to the jurisdiction of the State and paying wages on behalf of an employer, as heretofore defined, if the employer is not subject to the jurisdiction of the State”.

An employer may be an individual, corporation, partnership, trust, estate, joint stock company, national bank, insurance company, business trust, association, syndicate, group, pool, joint venture, or other unincorporated organization.

The term employer includes the State of Hawaii, each political subdivision of the State, and agencies of the State or a political subdivision. The term employer includes not only individuals and organizations engaged in trade or business, but organizations exempt from income tax, such as religious, educational, charitable, and social organizations and societies.

The term employer does not include any government that is not subject to the laws of the State except as, and to the extent that, it consents to the application of the Hawaii withholding law.

Section 8. — WHO IS AN EMPLOYEE: An employee is an individual who performs services if the relationship between him or her and the person for whom he or she performs such services is the legal relationship of employer and employee. The usual common law rules apply. Generally, an employee is subject to the will and control of the employer, both as to what shall be done and how it shall be done. While not always applicable, some of the usual characteristics of the employer-employee relationship are that the employer has the right to discharge the employee and that the employer furnishes the tools and the place of work. An employee may be employed on a full or part-time basis. If the employer-employee relationship exists, it is immaterial that an employee is designated by the parties as a partner, coadventurer, agent, or independent contractor, or that the compensation is called fees, charges, commissions, etc. In determining whether the employer-employee relationship exists in a particular case, all the facts and circumstances must be taken into consideration.

Employees include managers, superintendents, and others exercising supervisory functions, as well as officers of a corporation, except directors in their capacity as such. Officers and elected officials are considered employees by express provision of the statute (section 235-61(a)(2), HRS).

Generally, an individual may not be considered an employee if the individual (a) has been and will continue to be free from control or direction over the performance of the business or services undertaken by such individual, and (b) the business or services are performed outside of all the places of business of the potential employer, and (c) the individual is customarily engaged in an independently established trade, occupation, or business of the same

nature as that involved in the business or services in which such individual is engaged or which he or she has undertaken for, with, or at the order of the potential employer.

In general, individuals who are in business for themselves are not employees. These are physicians, lawyers, contractors, public stenographers and others who carry on an independent trade, business, or profession and offer their services to the public.

Insurance agents and solicitors may or may not be employees, depending upon the facts and circumstances.

Section 9. — WHAT IS SUBJECT TO WITHHOLDING: Note, this section should be read in conjunction with section 10. An employer making payment of wages to employees must deduct and withhold from such wages, an amount of tax as provided by the Hawaii withholding law.

Under section 235-61(a)(1), HRS, wages are defined as “wages, commissions, fees, salaries, bonuses, and every and all other kinds of remuneration for, or compensation attributable to, services performed by an employee for the employee’s employer, including the cash value of all remuneration paid in any medium other than cash and the cost-of-living allowances and other payments included in gross income by section 235-7(b), HRS, but excluding income excluded from gross income by section 235-7, HRS, or other provisions of this chapter”. Wages may include wages paid to children of a sole proprietor.

The Department, by rules, has set forth the following guidelines, (a) and (b) in determining what wages are subject to withholding.

Withholding is required on:

- (a) Wages for services performed **in** the State. However withholding is not required on such wages if all the following conditions are met:
 - The employee can show in the manner explained in section 12, that he or she is a nonresident,
 - The employee is temporarily performing services in the State,
 - The employer can reasonably expect the employee to be in the State, in the aggregate, for less than 60 days during the calendar year,
 - The employee is paid for his or her services in the State from an office outside the State, **and**
 - The employee does not have his or her regular place of employment for services for the employer in the State.

If all of the above conditions are met, except for the less-than-60-day requirement, and if the Director finds that the withholding requirement is unduly onerous or impracticable of enforcement, the Director may grant permission to an employer for exception from the withholding requirement.

Note that employers and employees who are exempt from the withholding provisions, are not necessarily exempt from the Hawaii Income tax law.

- (b) Wages for services performed **outside** the State if:
 - The services are performed by an employee whose regular place of employment for services for the employer, is in the State, **or**
 - The wages are paid out of an office in the State, or the field office of an employer whose head office is in the State.

Withholding is not required on the wages in paragraph (b) if the employee can show in the manner explained in section 12, that he or she is a nonresident.

The Department, by rules, has also prescribed that where an employee distributes products or provides services and receives compensation consisting of the difference between the selling price to the customers for the products or services and the price the employee pays his or her employer, this amount constitutes his or her “wages” and is subject to withholding. However, the amount identified as being for expenses, shown by a statement submitted by the employee (which may include the fair rental value of a truck owned or rented by the employee and used in

performing the services), may be excluded from wages subject to withholding as provided by section 10, paragraph (q) of this booklet.

Generally, where wages are paid in property other than money, the employer should make necessary arrangements to insure that the required amount of tax is paid to the Department. However, certain noncash remuneration is not subject to withholding. Refer to section 10, paragraphs (p) and (r) of this booklet.

Under the Hawaii Law, withholding is required from certain wages not subject to federal withholding such as wages for agricultural labor and domestic service, and the remuneration of a minister. (But see section 10, paragraph (n) of this booklet.)

Vacation allowances and back pay, including retroactive wage increases (but not amounts paid as liquidated damages), are taxed as ordinary wages.

Voluntary withholding agreements may also be entered into between an employee and an employer or third party, such as an insurance company, to withhold State income taxes from an employee's sick pay. The same procedure as that prescribed for federal withholding may be followed. See also section 10(o) for voluntary agreements between certain crew members and employers.

The following examples should help to illustrate when withholding is or is not required:

- Employee, a resident of Oregon, is engaged to teach in Hawaii for one summer. Though Employee is a nonresident, withholding is required on his or her wages.
- Employee, a resident of Hawaii, is sent to the mainland for special training. Withholding is required on his or her entire wages.
- Employee, a resident of Hawaii, is a promotional sales representative for a mainland manufacturer. He or she has a home in Honolulu and covers all of the islands. From time to time he or she goes to the mainland to attend sales conferences. Withholding is required on his or her entire wages.
- Employee, a resident of California, is brought to the State by a firm having a contract to make a survey for a local company. The work commences in February and is not completed until June. During this time, Employee makes a trip back to the mainland for consultations. Withholding is required on the wages for the period of service in the State, but is not required on the wages for the period Employee is outside the State, if there is compliance with section 12 of this booklet.
- Employee, a resident of Washington, is hired on the mainland by a local company having a construction contract for work on a Pacific island not part of the State. All of his or her services are performed on that island. Withholding is not required on his or her wages, if there is compliance with section 12 of this booklet. On the other hand, withholding is required on the wages of employees, performing like services for this company, who are Hawaii residents or do not make the required showing of nonresidence.

Section 10. — WHAT IS NOT SUBJECT TO WITHHOLDING: Certain remuneration for or compensation attributable to services is not subject to withholding, because the remuneration is income excluded from gross income by section 235-7, HRS, or other provisions of the Income Tax Law. The Department, by rules, has set forth the following cash or noncash payments which are not subject to withholding:

- (a) **Retirement system benefits.** Rights, benefits and other income under the State retirement system, exempted by section 88-91 of chapter 88, HRS, and comparable rights, benefits and other income under any other public retirement system.
- (b) **Pensions.** Compensation received in the form of a pension for past services.
- (c) **Social Security and tier 1 railroad retirement benefits.**
- (d) **Employees' trusts and annuity plans.** Payments to, or on behalf of, an employee or his or her beneficiary, from or to a trust which, are exempt from tax at the time of such payment, unless such payment is made to an employee of the trust as remuneration for services rendered as such employee and not as a beneficiary

of the trust; or payments to, or on behalf of an employee or his beneficiary, under or to an annuity plan (i.e., one which at the time of such payment is a plan described in section 403(a) of the Internal Revenue Code and payments to, or on behalf of, an employee or his or her beneficiary, under or to a bond purchase plan, which at the time of each payment, is a qualified bond purchase plan described in section 405(a) of the Internal Revenue Code). Such payments must be included in the income tax returns of these individuals, unless they are excluded by paragraph (b) or other provisions of the law.

- (e) **Persons affected with leprosy.** Compensation paid to a patient affected with Hansen's Disease employed by the State in any hospital, settlement, or place for the treatment of Hansen's Disease.
- (f) **Meals and lodging furnished for employer's convenience.** The value of any meals or lodging furnished by the employer on his or her business premises or at the place of employment, and for his or her own convenience. In the case of lodging, however, in order for the value of the lodging to be excluded, the employee must be required to accept such lodging on the premises as a condition of his or her employment.
- (g) **Deceased employees.** The amounts paid to the estate of a deceased employee, or to beneficiaries of a deceased employee, for death benefits, or for wages of an employee who dies before the date for payment of the wages arrives. However, the payments (except the excludable amount of death benefits) must be included in the income tax return of the estate or beneficiary who acquires the right to receive the amounts by reason of the employee's death, unless the payments are wages includable in respect of a taxable period of the deceased.
- (h) **Blind, deaf or totally disabled persons.** Amounts paid to a person who has been certified as blind, deaf or totally disabled on a form prescribed by the Department. This paragraph applies to the first payroll period ending, or first payment of wages made without regard to a payroll period, on or after the date when the certificate is furnished to the employer, and also applies to all periods and payments thereafter unless re-examination is required by the certificate. If re-examination is required by the certificate, and: (1) the date of the required re-examination is prior to the calendar year involved, withholding is required; (2) the date of the required re-examination is within the calendar year involved, after June 30 and on or before December 31 of that year, or is after that year, withholding is not required for the period up to and including December 31 of that year; (3) the date of the required re-examination is within the calendar year involved and on or before June 30 of that year, withholding is not required until the July 1 status determination date, but is required thereafter. Although withholding is not required from the wages of a blind, deaf or totally disabled person if the above required conditions are met, the employer must furnish to the employee and the Department a Form HW-2 showing the total wages and other required information, the same as in the case of an employee whose withholding allowances exceed the amount of wages subject to withholding. The wages of a blind, deaf or totally disabled person also must be included in the "Total Wages" on Forms HW-14 and HW-3. The employee must include the wages in his or her income tax returns.
- (i) **Fees of public officials.** Fees, paid by persons other than the government or a government agency, to public officials for the performance of their duties, such as those paid to notaries and sheriffs. However, the recipients must include these fees in their income tax return.
- (j) **Jurors, witnesses, certain public officials.** Per diem amounts, mileage or fees paid to jurors and witnesses, or to public officials (such as election officials) rendering a temporary and nonrecurring service or who serve not more than once a year. However, this does not mean that such receipts are not includable as gross income for income tax purposes.
- (k) **Newspaper carriers under 18.** Remuneration for services performed by an individual under the age of eighteen in the delivery or distribution of newspapers or shopping news, not including delivery or distribution to any point for subsequent delivery or distribution. Though not subject to withholding, the remuneration must be included in the income tax return of the recipient.
- (l) **Sale of newspapers and magazines, certain services.** Remuneration for services performed by an individual in, and at the time of, the sale of newspapers or magazines to ultimate consumers, under an arrangement under which his or her compensation is based on the retention of the excess of the fixed price

at which the newspapers are sold over the amount at which the newspapers or magazines are charged to him or her, whether or not he or she is guaranteed a minimum amount of compensation for such service, or is entitled to be credited with the unsold newspapers or magazines turned back. Though not subject to withholding, such remuneration must be included in the income tax return of the recipient.

- (m) **Tips or gratuities.** Tips or gratuities paid directly to an employee by a customer and not accounted for to the employer. However, the recipients must include them in their income tax returns.
- (n) **Casual services,** not in trade or business. Cash remuneration for services not in the course of the employer's trade or business, including domestic services, performed in any calendar quarter by an employee for an employer. Though not subject to withholding, such remuneration must be included in the income tax return of the recipient.

However, the remuneration is subject to withholding if:

- 1) the cash remuneration paid for such service is \$50 or more per calendar quarter, and
- 2) such service is performed by an individual who is regularly employed by such employer to perform such service.

For purposes of this paragraph, an individual shall be deemed to be regularly employed by an employer during the calendar quarter only if:

- 1) on each of some twenty-four days during such quarter, such individual performs for such employer, for some portion of the day, service not in the course of the employer's trade or business, or
- 2) such individual was regularly employed (as determined under clause (1) of this paragraph) by such employer in the performance of such service during the preceding calendar quarter.

- (o) **Certain crew members.** Remuneration for services performed as an officer or member of the crew aboard a vessel engaged in foreign, interstate, intercoastal, coastwide or noncontiguous trade and remuneration for services performed as an officer or member of the crew of an airplane traveling between points in the State and points outside the State. However, taxes may be withheld from the wages of a seaman, who is employed in the coastwide trade between ports in the State, if the withholding is pursuant to a voluntary agreement between the seaman and his employer. Though not subject to withholding, officers and crew members who are residents of the State must include their entire wages in their income tax returns. Nonresidents must include their wages for services performed in the State in their income tax returns.
- (p) **Noncash remuneration, not in trade or business.** Remuneration for services not in the course of the employer's trade or business, including domestic services, to the extent paid in any medium other than cash. Unless covered by paragraph (f), the fair market value of such remuneration must be shown on Form HW-2 as a separate item, or on separate information return, federal Form N-1099-MISC, and such value must be included in the income tax return of the recipient.
- (q) **Expense allowances, etc.** Amounts paid specifically, either as advances or reimbursements, for traveling or other bona fide ordinary and necessary expenses incurred or reasonably expected to be incurred in the business of the employer. The traveling and other reimbursed expenses, in order to be excluded from withholding, must be identified either by making a separate payment or by specifically indicating the separate amounts where ordinary wages and expense allowances are combined in a single payment. However, the employer is required to show the amount of such advances or reimbursements on Form HW-2 as a separate item, unless the employer requires an accounting by the employee to him or her showing that the amount does not exceed the ordinary and necessary expenses incurred in the business of the employer.
- (r) **Noncash remuneration, retail salesperson.** Noncash remuneration for services performed by a retail salesperson, where such services are ordinarily performed for commissions in cash. However, the employer is required to show the fair market value of this remuneration on Form HW-2 as a separate item. The recipient must include such value in his or her income tax return.
- (s) **Other provisions.** Hawaii Law does not require withholding from:
 - Income excluded from gross income by section 235-7, HRS, or other provisions of chapter 235, HRS.

- Income not subject to taxation by the State under the Constitution and laws of the United States.
- Except as otherwise expressly provided, payments made by the United States or this State, under an Act of Congress or a law of this State, which by express provisions or administrative regulation or interpretation are exempt from both the normal and surtaxes of the United States, even though not so exempted by the Internal Revenue Code itself.
- Any income expressly exempted or excluded from the measure of the tax imposed by chapter 235, HRS, by any other law of the State, it being the intent of chapter 235, HRS, not to repeal or supersede any such express exemption or exclusion.
- Any person who claims that payments, not listed as excluded from withholding by paragraphs (a) to (r) above, are excluded by the statutory provisions in paragraph (s) above, should present the facts to the Department and request a ruling. The request for ruling should be addressed to:

Department of Taxation
 Technical Section
 Taxpayer Services Branch
 P. O. Box 259
 Honolulu, Hawaii 96809-0259

Compensation which is not subject to withholding, but is includable in gross income, must be reported on Form HW-2.

Section 11. — EMPLOYEE’S WITHHOLDING ALLOWANCE AND STATUS CERTIFICATE, FORM HW-4:

Employee Must Furnish You With a Form HW-4 —

On or before commencing employment, the employee must furnish you with a completed and signed Form HW-4, “Employee’s Withholding Allowance and Status Certificate”. The certificate must show the number of withholding allowances the employee claims, which must not exceed the number to which he or she is entitled on the basis of the existing facts. An employee may choose to claim fewer, but not more, allowances than the employee is entitled to claim. Form HW-4 must show whether the employee is married and entitled to file a joint Hawaii income tax return. An employee is not considered as married if he or she is legally separated from his or her spouse under a decree of divorce or separate maintenance, or meets the requirements of Internal Revenue Code section 7703(b) relating to “Certain Married Individuals Living Apart”. If you believe that an employee has claimed an excess of allowances according to the employee’s situation or has misstated his or her marital status, the Tax Assessor shall be notified. See Tax Information Release No. 95-4 on page 2 for more information.

If an employee does not furnish you with a Form HW-4, you are required to withhold tax as if the employee was single and had claimed no withholding allowance.

You may use commercially printed forms substantially the same as the Form HW-4. You may **not** use federal Form W-4.

How Many Withholding Allowances May an Employee Claim?

An employee is entitled to the following withholding allowances:

- (a) An allowance if no one else can claim the employee as a dependent.
- (b) An allowance if the employee is single and has only one job or, if married, has only one job and the employee’s spouse does not work.
- (c) An allowance for the employee’s spouse if no one else can claim the spouse as a dependent and the spouse is not claiming a withholding allowance for himself or herself on a Form HW-4.
- (d) An allowance for age if the employee is at least 65 years old and no one else can claim the employee as a dependent. The employee may also claim an additional allowance for his or her spouse’s age if the spouse

is at least 65 years old, no one else can claim the spouse as a dependent, and the spouse is not already claiming such allowance for himself or herself on a Form HW-4.

- (e) An allowance for each dependent for which the taxpayer may claim an exemption on the federal income tax return.
- (f) An additional allowance if the employee has at least \$250 of estimated total tax credits.
- (g) Additional allowances for estimated itemized deductions as determined on the Deductions Worksheet provided with Form HW-4.
- (h) An additional allowance if the employee is filing as head of household for that tax year.

When Is A New Form HW-4 Recommended or Required?

Instruct each employee that, depending on the nature of the change, the employee either **should** or **must** furnish you with a new certificate (Form HW-4) showing his or her present marital status, and number of withholding allowances. The allowances claimed must not exceed the number of allowances to which the employee is entitled on the basis of the existing facts.

The employee **should** furnish you with a new certificate at the earliest possible date, if there is a change in his or her marital status and though previously not entitled to file a joint Hawaii Income Tax return, the employee is now so entitled, or the number of allowances to which the employee is entitled is greater than the number of allowances claimed by the employee on the certificate in effect.

The employee **must** furnish you with a new certificate **within 10 days**, if there is a change in the employee's marital status and the employee is no longer entitled to file a joint Hawaii Income Tax return, or the number of allowances to which the employee is entitled is less than the number of allowances claimed by the employee on the certificate in effect. Situations in which the employee must file a new certificate within 10 days include:

- (a) When the employee becomes divorced or legally separated.
- (b) When the wife or husband, for whom the employee has been claiming an allowance, commences claiming her or his own allowance on a separate certificate.
- (c) When the support of a dependent for whom the employee has been claiming an allowance is taken over by someone else, so that the employee no longer expects to furnish more than half the support for the year.
- (d) When the employee finds that a dependent for whom an allowance was claimed will receive \$2,000 (or the Federal personal exemption amount) or more income, except if the employee's child is a student or will not have attained the age of 19 at the close of the calendar year.

The employee **must** furnish you with a new certificate **on or before December 1** of the year in which the change occurs in such cases where the amount of tax to be withheld is not affected until the next calendar year. If the change occurs in December, a new certificate must be furnished to you **within 10 days** of the change. Situations in which the employee must file a new certificate by December 1 (or within 10 days of a change in December) include:

- (a) When the employee's spouse has died.
- (b) When the employee's dependent has died.

When Does a Form HW-4 Take Effect?

The first certificate furnished by the employee is effective as of the first payroll period ending on or after the date on which such certificate is furnished. If the wages are paid without regard to a payroll period, the certificate is effective as of the first payment of wages on or after the date on which it is furnished. The certificate remains in effect until the employee furnishes you with an amended certificate (a new certificate furnished to take the place of an existing certificate). Refer to section 11, under "When is a New Form HW-4 Recommended or Required?".

Where a certificate is furnished to take the place of an existing certificate, it is effective as of the first payment of wages made on or after the status determination date (January 1 or July 1) which occurs at least 30 days from the date on which it is furnished. You may elect to make the certificate effective with respect to any payment of wages made on or after the date on which the certificate is furnished.

For example, if the first certificate is furnished on April 29 or April 30 and the payroll is monthly, payment of wages being made on the last day of the month, such certificate is effective as of the month of April. In the case of an amended certificate, if it is furnished on April 29 or April 30, it will be effective as of the month of July but the employer may, at his election, make it effective as of the month of April, May or June.

In certain cases an amended certificate does not take effect until the next calendar year. Examples are: death of spouse (unless an additional allowance on account of age has been claimed for the spouse and the age of 65 was not attained prior to death); death of a dependent.

Section 12. — EMPLOYEE’S STATEMENT CONCERNING NON-RESIDENCE IN THE STATE OF HAWAII, FORM HW-6: Under Hawaii Law, a nonresident is defined as, “every individual other than a resident”. A resident is defined as, “(1) every individual domiciled in the State, and (2) every other individual whether domiciled in the State or not, who resides in the State. To reside in the State means to be in the State for other than a temporary or transitory purpose. Every individual who is in the State more than two hundred days of the taxable year in the aggregate shall be presumed to be a resident of the State. This presumption may be overcome by evidence satisfactory to the Department of Taxation that the individual maintains a permanent place of abode outside the State and is in the State for a temporary or transitory purpose. No person shall be deemed to have gained or lost a residence simply because of his or her presence in compliance with military or naval orders of the United States, or while engaged in aviation or navigation or while a student at any institution of learning.”

In order for an employee to make a showing of nonresidence as required by section 9, the employee must furnish you with a statement in the form prescribed by the Department (Form HW-6), signed by him or her under the penalties set forth in section 231-36, HRS. The statement must be furnished to you in triplicate. You must file the original and duplicate copies in the taxation district in which you file your Form HW-14 return, and give the third copy to the employee. The Department will return the duplicate copy to you for your records.

If an employee files a Form HW-6 with you, you should treat the form as effective (treat the employee as having shown that he or she is a nonresident) as of the first payroll period ending (or first payment of wages made without regard to a payroll period) on or after the date that you file the form with the Department.

You should not treat or should no longer treat the form as effective, if you are notified by the Department that the employee’s residence status is being investigated. A copy of this notice will be sent by the Department to the employee. Both you and the employee will be notified of the Department’s decision. If the Department notifies you after the investigation that the employee is a nonresident, you should thereafter treat the Form HW-6 as effective.

A notice to you from the Department should be effective as of the first payment of wages made on or after the first day of the calendar month which commences at least 30 days after the notice is given. At your option, such a notice may be made effective at an earlier date.

An employee who, having furnished Form HW-6, thereafter becomes a resident of the State, must notify you within ten days, that he or she has become a resident of the State. You must inform the Department of such change, and cease to give effect to the employee’s previous Form HW-6 commencing with the first payment of wages made on or after the first day of the calendar month which commences at least 30 days after the notice is given. You may cease to give effect to the HW-6 statement at any earlier time after being notified by the employee.

Section 13. — PAYROLL PERIOD: The following paragraphs discuss several types of payroll periods, and explain how to compute withholding for certain payroll periods.

- (a) A “payroll period” is the period of service for which you ordinarily make a payment of wages to an employee. A “miscellaneous payroll period” is a payroll period other than a daily, weekly, biweekly (or other multiple of a week), semimonthly, monthly, quarterly, semiannual, or annual payroll period.
- (b) If the employee has a daily payroll period, the withholding is based on the daily wage. Use the “Daily or Miscellaneous Payroll Period” table or the formula method in the Appendix. In some cases the weekly basis may be used, as discussed in paragraph (d) of this section.
- (c) If the employee has a miscellaneous payroll period, or has no payroll period, then unless paragraph (d) of this section applies, you must use the following method to figure withholding:

Determine the number of days (including Sundays and holidays) in the period covered by the wage payment. If the wages are unrelated to a specific length of time (for example, commissions paid on completion of a sale), then count the number of days from the date of payment back to the latest of these three events: (1) the last payment of wages made during the same calendar year, (2) the date employment commenced if during the same calendar year, or (3) January 1 of the same calendar year. After the number of days is determined, divide the wages by the number of days to determine the average wage per day. Compute the withholding on the average wage per day, using the “Daily or Miscellaneous Payroll Period” table, or the formula method in the Appendix, and multiply by the number of days.

- (d) In cases where an employee is paid for a period of less than one week and signs a statement (under penalties set forth in section 231-36, HRS) that he or she does not work for wages subject to withholding for any other employer during the same calendar week, then the employer is permitted to compute the withholding on the basis of a weekly, instead of a daily or miscellaneous payroll period. If the employee later begins work for wages subject to withholding for another employer, the employee must, within ten days, notify the employer to whom he or she gave the written statement and, thereafter, the employer must compute the withholding based upon the “Daily or Miscellaneous Payroll Period” table.
- (e) If supplemental wages, such as bonuses, commissions, or overtime pay, are paid at the same time as regular wages, the amount of tax to be withheld shall be determined as if the aggregate of the supplemental and regular wages were a single wage payment for the regular payroll period. If supplemental wages are paid at a different time, the employer may determine the amount of tax to be withheld by aggregating the supplemental wages either with the regular wages for the current payroll period or with the regular wages for the last preceding payroll period within the same calendar year. If supplemental wages are paid to an employee during a calendar year for a period which involves two or more consecutive payroll periods for which other wages also are paid during such calendar year, at the election of the employer, the amount of tax to be withheld on the supplemental wages may be computed as follows:
 - (1) Determine the average wage for each of such payroll periods by dividing the sum of the supplemental wages and other wages paid for such payroll periods by the number of such payroll periods.
 - (2) Determine the withholding for each payroll period as if the amount of the average wage constituted the wages paid for such payroll period.
 - (3) From the sum of the taxes computed on the basis of the average wage per payroll period subtract the sum of the taxes previously withheld or to be withheld from the wages, other than supplemental wages, for such payroll periods. The remainder, if any, constitutes the amount of tax to be withheld upon the supplemental wages by this method.

Section 14. — FIGURING WITHHOLDING: You should figure withholding on the basis of the Employee’s Withholding Allowance and Status Certificate in effect (Form HW-4, see section 11), the payroll period (see section

13) and the appropriate withholding tax table or formula method in the Appendix.

The withholding tax tables are contained in part 3 of the Appendix, while the formula method is explained in parts 1 and 2 of the Appendix. Whether you use the tax tables or the formula method, you should arrive at substantially the same amount of tax to be withheld. If an employee claims more than 10 allowances, however, the formula method will provide a more accurate determination of the amount to withhold than the amount obtained from the tax tables.

If you use the tax tables, be sure to select the correct table according to the employee's marital status as indicated on Form HW-4, block 3. Next, determine the amount of tax to be withheld by reading down a column of wage brackets, and then across to the column headed by the number of withholding allowances claimed by the employee on his or her Form HW-4.

If you choose to use the formula method, you may use the annualized method described in part 1 of the Appendix or the alternative method described in part 2 of the Appendix. The annualized method allows you to determine the tax to be withheld on the basis of annualized wages. Employers with more than one payroll period may find the annualized method to be helpful for conserving computer memory capacity, since only the annual rates, wage brackets, and allowances need to be stored.

The following rules apply whether you use part 1, 2, or 3 of the Appendix to determine the tax to be withheld:

- (a) You are not required to withhold tax of less than \$.10 from a single wage payment.
- (b) You must treat an employee who qualifies as a "Head of Household" and who is not married, as "Single" for withholding tax purposes.
- (c) If you and the employee agree in writing to withhold an amount more than, but not less than, the amount otherwise required by law, such additional amount of withholding is considered tax, and is required by law to be deducted and withheld.
- (d) If the payroll period is a multiple of one week other than biweekly, compute the required withholding for the average wage for one week (or for a biweekly period) and multiply by the number of weeks (or biweekly periods) in the payroll period. If the payroll period is a quarterly, semiannual or annual period, compute the required withholding for the average wage for one month and multiply by the number of months in the payroll period.

Section 15. — FILING THE WITHHOLDING TAX RETURN, Form HW-14:

What to Report —

The "Total Wages Paid" figure should include all wages paid during the period which are subject to withholding, and wages paid to blind, deaf, or totally disabled persons even though excludable from withholding. Refer to section 10, paragraph (h). The "Total Taxes Withheld" figure should represent the amount of tax withheld from the wages paid during the period.

If no wages were paid and no tax withheld, or if you temporarily cease to pay wages, as in the case of a seasonal business, you must continue to file Form HW-14. Enter the word "None" in the blocks requiring figures for the "Total Wages Paid", "Total Taxes Withheld" and the "Total Amount Due".

If you go out of business, or permanently cease to pay wages, you should write the words "Final Return" on the face of Form HW-14. Refer to section 4, paragraph (i) for other instructions. Complete Form GEW-TA-RV-1 to cancel the withholding account.

When To File —

Unless you are permitted to file quarterly, you must file Form HW-14 and pay over the withheld taxes to the Department by the **fifteenth day** of the calendar month following the month for which the taxes have been withheld. For example, file and pay by February 15th the taxes withheld in the month of January.

Any employer with an annual total withholding liability exceeding **\$100,000** is required to file a return on or before the **tenth day** of the calendar month following the month for which the taxes were withheld. For example, file and pay by February 10th the taxes withheld in the month of January.

If your liability to pay over the taxes withheld does not exceed \$1,000 per year, you may file Form HW-14 and pay over the withheld taxes to the Department by the **fifteenth day** of the calendar month after the close of each calendar quarter. For example, file and pay by April 15th the taxes withheld in the first calendar quarter.

If you have been permitted to file returns and make payments on a quarterly basis, and become delinquent in either filing returns or making payments, the Department may at anytime revoke the permission to file on a quarterly basis. Instead, you may be required to file returns and make payments by the fifteenth day of the calendar month after the close of the month in which the liability arose and for which the taxes have been withheld and for each month thereafter.

If you have been permitted to file returns and make payments on a quarterly basis, but by a change of circumstances the liability to pay over the taxes withheld exceeds \$1,000 per year, you must file returns and make payments on a monthly basis.

Whenever you make a change from quarterly filing to monthly filing, or vice versa, you must notify the Department of your intention in writing.

Upon application by an employer, the Director may, if good cause is shown, extend the time for making payment and filing Form HW-14. The extension may not be more than two months. Application for the extension must be filed at least ten days before the regular due date. The extension may be requested by submitting a letter stating the reason for the request.

Where To File —

You must file Form HW-14 and pay over the withheld taxes in the taxation district where you have your principal place of business (or place where employee services are principally performed if not in your trade or business), or with the Director of Taxation in the Oahu District Office if you are a nonresident and have no place of business in the state. Refer to sections 1 and 3 for more information.

How To File —

You should have received a Hawaii Withholding Tax Return booklet containing a set of Form HW-14 monthly or quarterly withholding tax returns. You must compare your name and Hawaii withholding identification number assigned to you against all the preprinted forms in the tax return booklet for printing errors. If there are any irregularities in your printed name or identification number, you must notify the Department (contact your district office) immediately so that they may be corrected. If you have been regularly filing your withholding tax returns, your name should be preprinted on the forms in the booklet. However, if you recently applied for a withholding identification number, or were issued a replacement booklet, your name will not be preprinted on the forms in the booklet. You should then write your name and Hawaii withholding identification number on all the forms.

If you are filing on a monthly basis, use the booklet Form HW-14 for the month in which the withholding tax liability accrued. If you are filing on a quarterly basis, use the booklet Form HW-14 for the quarter in which the withholding tax liability accrued; for example, “Quarter of Jan/Feb/Mar”. Do not combine the reported information for more than one month if filing monthly, or for more than one quarter if filing quarterly.

Check your return to make sure it is correct. Sign and date your return. Attach your check or money order for full payment of the taxes withheld. The check or money order must be payable in U. S. dollars and made payable to the “Hawaii State Tax Collector”. Write your Hawaii withholding identification number on your check or money order.

Magnetic Media Filing — Use of Computer Printouts, Magnetic Tapes and Other Approved Media —

The requirements for filing Form HW-14 will be satisfied when the information required by the form is submitted on computer printouts, magnetic tapes, or on other media approved by the Director of Taxation. If you wish to file under such alternative method, you must first request and receive consent of the Director of Taxation. Use application Form HW-25, "Request for Agency Withholding and/or Submission of Computer Printouts". Since you will be subject to a list of strict and lengthy requirements, you should consider filing under such method only if your payroll or the payroll of the employers for whom you are filing as an agent, is voluminous enough to make your effort worthwhile.

To request Form HW-25 and instructions for agent's filing of Form HW-14 on magnetic tape, write to:

Department of Taxation
Information Technology Services Office
P. O. Box 259
Honolulu, Hawaii 96809-0259

The Department presently does not allow magnetic media filing of other payroll documents such as Forms HW-2, "Statement of Hawaii Income Tax Withheld and Wages Paid".

Section 16. — EMPLOYER'S RETURN AND RECONCILIATION OF HAWAII INCOME TAX WITHHELD FROM WAGES, FORM HW-3:

Note: Wherever the State Form HW-2 is referred to in this section, commercially printed forms or the federal Form W-2 may be substituted, provided all the required information is shown on such substitute form. Refer to section 17 under "What to Report".

What to Report —

The "Total Wages" figure reported on Form HW-3, line 2, should include COLA (Cost of Living Allowance), sick pay, and wages paid to a blind, deaf, or totally disabled person. The "Total Wages" figure on Form HW-3 should equal the sum of the "Total Wages" reported on the attached copies of Form HW-2, "Statement of Hawaii Income Tax Withheld and Wages Paid". It will not necessarily equal the sum of the "Total Wages Paid" per the Form HW-14 monthly or quarterly withholding tax returns filed for the same calendar year.

In the spaces provided below line 4 on Form HW-3, you should indicate the amount of Hawaii withholding taxes which you remitted for each monthly or quarterly return filed. If you have been filing Form HW-14 and remitting the Hawaii withholding taxes on a quarterly basis, you do not need to fill in the spaces for the months of January to December. Instead, indicate in the spaces for the "1st Qtr" through "4th Qtr", the amount of Hawaii withholding taxes which you remitted for each quarterly return filed.

When to File —

You must file by the last day of February following the close of the calendar year, Copies 1 and 2 of Form HW-3, "Employer's Return and Reconciliation of Hawaii Income tax Withheld from Wages", along with Copy A of Forms HW-2, "Statement of Hawaii Income Tax Withheld and Wages Paid", issued for the preceding calendar year.

If you go out of business or permanently cease to pay wages, you must file Form HW-3 with accompanying Forms HW-2 at the same time you file the final Form HW-14, "(Monthly or Quarterly) Withholding Tax Return". Complete Form GEW-TA-RV-1 to cancel the withholding account.

Upon application by an employer, the Director may grant an extension of time (not more than two months) for the filing of Form HW-3 with accompanying Forms HW-2. Except in a case of termination of business or the like, application for the extension must be filed on or before the last day of February. File Form HW-26 to request an extension.

Where to File —

You must file Tax Office Copies 1 and 2 of Form HW-3, along with Copy A of Forms HW-2, and any remittance in the taxation district where you have your principal place of business (or place where employee services are principally performed, if not in your trade or business) or with the Director of Taxation in the Oahu District Office, if you are a nonresident and have no place of business in the State. Refer to sections 1 and 3 for more information.

How to File —

Check your return to make sure your name, identification number and all other figures are correct. Sign and date both Tax Office Copies 1 and 2 of Form HW-3. Attach Copy A of Forms HW-2 issued for the preceding calendar year. If remittance is required, attach your check or money order payable in U. S. dollars. Make your check or money order payable to the "Hawaii State Tax Collector". Write your Hawaii withholding identification number on your check or money order.

If an employer's total payroll covers a number of separate units or establishments, the Forms HW-2 may be assembled accordingly.

Where the number of Forms HW-2 is large, they may be forwarded in packages of convenient size. The packages should be identified with the employer's name and Hawaii withholding identification number. The packages should be consecutively numbered and Form HW-3 placed in package No. 1.

Magnetic Media Filing —

The Department presently does not allow magnetic media filing of payroll documents other than the Form HW-14. Refer to section 15 under "Magnetic Media Filing".

Amending the Employer's Return and Reconciliation of Hawaii Income Tax Withheld from Wages —

If you file Form HW-3, "Employer's Return and Reconciliation of Hawaii Income Tax Withheld From Wages" and later discover that you made an error, you should file Form HW-23, "Amended Employer's Return and Reconciliation of Hawaii Income Tax Withheld from Wages" to correct that error. File Form HW-23 within 3 years after the date Form HW-3 was due or 3 years after the date it was filed, whichever is later.

If you are using Form HW-23 to transmit corrected Forms HW-2 or to submit additional Forms HW-2 after you have filed Form HW-3, you must file two copies of Form HW-23 along with Copy A of the corrected Forms HW-2. Refer to section 17 under "Correcting or Reissuing a Form HW-2".

If you are not required to transmit any Forms HW-2 along with Form HW-23, then file one copy of Form HW-23 to correct an error made on a previously filed Form HW-3.

Section 17. — STATEMENT OF HAWAII INCOME TAX WITHHELD AND WAGES PAID, FORM HW-2:

Note: Wherever the State Form HW-2 is referred to in this section, commercially printed forms or the federal Form W-2 may be substituted, provided all the required information is shown on such substitute form. Refer to this section under "What to Report".

Who You Must Furnish a Form HW-2 To —

You must furnish copies B and C of Form HW-2 to every employee (a) upon whose wages deduction and withholding is required, (b) whose wages are not subject to withholding because of his or her blindness, deafness or total disability, and (c) to whom wages subject to withholding (or payments under wage continuation plans) have been paid in any period during the calendar year (or time of employment).

What to Report —

Each Form HW-2 must show the employee's name, address, and social security number, if any, the employer's name, address and Hawaii withholding identification number, the period covered by the statement, the total amount of wages paid to the employee during the period, the amount of income tax deducted and withheld, if any, and such other information as the Director may require. Compensation includable in gross income, but not subject to withholding, must be reported on Form HW-2.

You may use commercially printed forms or the federal Form W-2, provided that all the required information outlined in the immediately preceding paragraph is included on the form. No Form W-2 will be acceptable to the Tax Office unless the employer's Hawaii identification number is clearly shown.

The "Total Wages" figure should include COLA (Cost of Living Allowance), wages paid to a blind, deaf, or totally disabled person, and employer payments of sick pay. If a third-party payor of sick pay has notified you of the amount of sick pay the employee must include in income, report this amount in the "Total Wages" figure. You must either include this amount in income along with the employee's wages, tips and other compensation, or you may furnish the employee with a separate Form HW-2 for this amount. If you decide to issue a separate Form HW-2, you must indicate on the form that the amount is for third-party sick pay. If the third-party payor notifies you of these payments after you have filed your HW-3, an amendment to Form HW-3 must be prepared and filed on Form HW-23. If the employer and the third-party payor of sick pay have entered into a valid agency agreement, the third-party payor may issue the HW-2's (and file the HW-3) in the payor's name. The same procedures prescribed for federal reporting may be followed.

If you are required to furnish an employee with a Form HW-2 for any reason stated in (a), (b), or (c) above under "Who You Must Furnish a Form HW-2 To" and if such employee received noncash remuneration or advances or reimbursements for expenses, such amount must be separately stated on Form HW-2. Refer to section 10, paragraphs (p), (q), and (r).

Correcting or Reissuing a Form HW-2 —

If it becomes necessary to correct a Form HW-2 after it has been given to an employee, a corrected statement must be issued to the employee. Corrected statements should be clearly marked "Corrected by Employer". In case a withholding statement is lost or destroyed, a substitute copy clearly marked "Reissued by Employer" should be furnished to the employee. If you are only correcting the employee's names or social security numbers, you do not have to issue a corrected statement. Advise the employee to make the correction on the original HW-2. Note, however, that if the employee was given a new social security card because of an adjustment to his or her alien residence status, and that card shows a different name or social security number than those you showed on a Form HW-2, file a corrected statement to correct the name and/or social security number.

If you make corrections to a Form HW-2 before you file Form HW-3, "Employer's Return and Reconciliation of Hawaii Income Tax Withheld From Wages", you should submit the Corrected Form HW-2 with Form HW-3. If you make corrections to a Form HW-2 after you file Form HW-3, you should submit the Corrected Form HW-2 with Form HW-23, "Amended Employer's Return and Reconciliation of Hawaii Income Tax Withheld from Wages". Refer to section 16.

When to Furnish and File a Form HW-2 —

You must furnish copies B and C of Form HW-2 and any corrected statements to employees by January 31 of the following calendar year. However, if an employee stops working for you before the end of a calendar year and is not expected to return to work within such calendar year, the statement must be furnished to the employee within thirty days after the date you receive a written request from the employee if such thirty-day period ends before January 31.

Upon application by an employer, the Director may grant an extension of time (not more than two months) for the furnishing of the withholding statements. Except in a case of termination of employment, application for the

extension must be filed on or before the last day of February.

You must file by the last day of February following the close of the calendar year, Copies 1 and 2 of Form HW-3 along with Copy A of Forms HW-2 issued for the preceding calendar year. See section 16 under “When to File”.

Section 18. — RECORDKEEPING REQUIREMENTS: Every employer, who becomes subject to the Hawaii withholding provisions, is required to keep full, complete, regular and accurate records pertaining to withholding taxes available for inspection by the Department. The records should include but not be limited to:

- (a) Each employee’s name, current address and social security number
- (b) The Form HW-4 and Form HW-6 filed by the employee.
- (c) The agreement, if any, between the employer and the employee for withholding additional amounts of tax.
- (d) For each payment of remuneration: the date; the amount (including any sum withheld for any reason); the period of services covered by such payment; the amount of the remuneration which constitutes wages subject to withholding; the amount of tax collected with respect to the remuneration, and if collected at a time other than the time such payment was made, the date the tax was collected.
- (e) The fair market value and date of each payment of non-cash remuneration made to an employee for services performed as a retail commission salesperson, with respect to which no income tax is withheld.
- (f) Copies of any statements furnished by the employee, where tips are received by an employee in the course of his or her employment, unless the information disclosed by such statements is recorded on another document retained by the employer.
- (g) Records of all remuneration paid to, including tips reported by, such employees.
- (h) Copies of withholding tax returns filed.

You should keep all documents and evidences having any relevancy to the determination of wages or your liability in respect of wages until the statute of limitations runs out for each tax return. Usually this is three years from the date the tax return was due or was filed, or two years from the date the tax was paid, whichever is later.

Section 19. — EMPLOYERS ARE LIABLE FOR WITHHELD TAXES: All taxes withheld by an employer under the withholding law must be held in trust by the employer for the State and for payment to the Department in the manner and at the time required by law. If an employer fails, neglects, or refuses to deduct and withhold from the wages paid to an employee or to pay over the amount of tax required, the employer will be liable to pay the amount of tax to the State. An employer may recover from an employee any amount which the employer should have withheld but did not withhold from the employee’s wages, if the employer has been required to pay and has paid the amount to the Department out of the employer’s own funds.

In addition to the liability described above, if any employer which is a corporation fails, neglects, or refuses to deduct and withhold from the wages paid to any employee or to pay over the amount of tax required, any person or corporate officer, excluding those who have only ministerial duties, who is under a duty to the corporation to deduct and withhold or pay over the amount of tax required and who willfully fails to perform such duty, will be liable to the State for the amount of tax. The voluntary or involuntary dissolution of the corporation or the withdrawal and surrender of its right to engage in business within the State will not discharge the liability imposed.

Section 20. — EMPLOYERS ARE SUBJECT TO CIVIL PENALTIES (ADDITIONS TO TAXES) FOR NONCOMPLIANCE WITH THE LAW: There will be added to the amount of the tax required to be paid to the State:

- (a) For failure to file a tax return on time, unless you have been granted an extension of time for filing, and unless you show that the failure to file is due to reasonable cause and not due to neglect, 5% of the tax for the first month, with an additional 5% for each additional month or fraction thereof, not exceeding 25% in

the aggregate.

- (b) For failure to pay tax, if any part of any underpayment is due to negligence or intentional disregard of rules but without intent to defraud, up to 25% of the underpayment as determined by the Director.
- (c) For failure to pay tax, if any part of any underpayment is due to fraud, up to 50% of the underpayment as determined by the Director.
- (d) For failure to pay tax after filing a tax return on time, if the tax is not completely paid within 60 days of the due date, up to 20% of the underpayment as determined by the Director.

On both the tax and the additions to tax described above, you must pay interest at the rate of $\frac{2}{3}$ of 1% for each month or fraction of a month beginning with the first calendar day following the due date for filing the return, or paying the tax, until paid.

Section 21. — EMPLOYERS ARE SUBJECT TO CRIMINAL PENALTIES: Employers are liable for criminal penalties in the following cases:

- (a) Any person required to collect, account for, and pay over any withholding tax, who willfully fails to collect or truthfully account for and pay over such tax, shall, in addition to other penalties provided by law, be guilty of a class C felony, punishable by a fine of not more than \$100,000 or imprisonment for not more than five years, or both; provided that a corporation shall not be fined more than \$500,000.
- (b) Any person required to furnish a statement to an employee, who willfully furnishes a false or fraudulent statement or who willfully fails to furnish a statement in the manner, at the time, and showing the information required, shall be guilty of a misdemeanor, punishable by a fine of not more than \$25,000 or imprisonment for not more than one year, or both; provided that a corporation shall be fined not more than \$100,000.
- (c) Any person required to keep full, complete, regular, and accurate books of account, who willfully fails to keep such records, shall be guilty of a misdemeanor, punishable by a fine of not more than \$25,000 or imprisonment for not more than one year, or both; provided that a corporation shall be fined not more than \$100,000.
- (d) Any person, who makes a false or fraudulent return or false statement in a return, with intent to defraud the State or to evade the payment of any tax or any part thereof or who, in any manner, intentionally deceives or attempts to deceive the Director or the Director's authorized agent in relation to any tax, shall be guilty of a class C felony, punishable by a fine of not more than \$100,000 or imprisonment for not more than five years, or both; provided that a corporation shall not be fined more than \$500,000.

Section 22. — EMPLOYEES ARE SUBJECT TO CRIMINAL PENALTIES: You should inform your employees of the criminal penalty to which an employee is liable if he or she willfully furnishes a false withholding allowance and status certificate, or willfully fails to furnish a new certificate when the filing of a new certificate is required. See section 11, for instructions as to when a new certificate must be filed. Such an employee will be guilty of a class C felony, punishable by a fine of not more than \$100,000 or imprisonment for not more than five years, or both.

An employee who furnishes a statement concerning nonresidence (Form HW-6) is subject to a fine of not more than \$100,000 or imprisonment for not more than five years, if by this statement he or she intentionally deceives or attempts to deceive the Director or the Director's authorized agent.

Any individual required to supply information to the individual's employer under the Hawaii withholding tax law, who willfully supplies false or fraudulent information or who willfully fails to supply information which would require an increase in the tax to be withheld, will be fined not more than \$25,000 or imprisoned for not more than one year, or both.

Section 23. — LIST OF TAX FORMS: The forms which are designed and are to be used in carrying out the provisions of the withholding law bear the prefix “GEW-TA-RV” or “HW” as follows:

GEW-TA-RV-1 Notification of Cancellation

GEW-TA-RV-2 Change of Address Form

BB-1 State of Hawaii Basic Business Application

HW-2 Statement of Hawaii Income Tax Withheld and Wages Paid (See section 17.)

HW-3 Employer’s Return and Reconciliation of Hawaii Income Tax Withheld from Wages (See section 16.)

HW-4 Employee’s Withholding Allowance and Status Certificate (See section 11.)

HW-6 Employee’s Statement Concerning Non-Residence in the State of Hawaii (See section 12.)

HW-14 (Monthly or Quarterly) Withholding Tax Return (See section 15.)

HW-20 Amended (Monthly or Quarterly) Withholding Tax Return

HW-23 Amended Employer’s Return and Reconciliation of Hawaii Income Tax Withheld From Wages (See section 16.)

HW-25 Request for Agency Withholding and/or Submission of Computer Printouts (See section 15.)

HW-26 Application for Extension of Time to File the Employer’s Return and Reconciliation of Hawaii Income Tax Withheld from Wages (Form HW-3)(See section 16.)

STATE OF HAWAII
DEPARTMENT OF TAXATION

APPENDIX I

HAWAII INCOME TAX WITHHOLDING RATES
Effective January 1, 1999
through December 31, 2000

PART 1
ANNUALIZED INCOME TAX WITHHOLDING

PART 2
ALTERNATIVE METHOD OF COMPUTING TAX TO BE WITHHELD
UNLESS THE ANNUALIZED METHOD OR WITHHOLDING TABLES
ARE USED

PART 3
TAX TABLES FOR INCOME TAX WITHHOLDING

Employers using the Tax Tables in
Part 3 of this appendix may disregard the
formula methods shown in Part 1 and Part 2.

PART 1

ANNUALIZED INCOME TAX WITHHOLDING

Annualized Income Tax Withholding: You may determine the tax to be withheld on the basis of annualized wages (using the tax computation method for annual payroll periods), then prorate the tax on the basis of the payroll period actually used. Employers with more than one payroll period (for instance, part-timers paid weekly; full-timers paid semi-monthly) may find this method helpful for conserving computer memory capacity. Only the annual rates below, wage brackets and allowance values need to be stored.

Example: An employee who is single and has only one job, is paid \$375 a week. He claims three withholding allowances (one personal exemption, an allowance since he is single and has only one job, and an allowance for his estimated itemized deductions) on the Employee's Withholding Allowance and Status Certificate (Form HW-4) on file with you.

1. Multiply weekly wage of \$375 x 52 weeks to determine annual wage \$ 19,500.00
2. Subtract withholding allowances (\$1,040 x 3) 3,120.00
3. Amount subject to withholding (line 1 minus line 2) \$ 16,380.00
4. Compute withholding tax on \$16,380 using the WITHHOLDING TAX RATES below
for a single person, annual payroll period:
Tax on first \$16,000 \$ 970.00
Tax on remaining \$380 at 7.8% 29.64
Annual withholding tax \$ 999.64
5. Compute Weekly withholding tax (\$999.64 /52 weeks) \$ 19.22

ANNUAL PAYROLL PERIOD

A. SINGLE PERSONS — INCLUDING UNMARRIED HEADS OF HOUSEHOLD

If the amount of wages
(after subtracting withholding allowances) is:

The amount of income tax to be withheld shall be:

<u>Over</u>	<u>But not over</u>				
\$ 0	\$ 2,000	. . . . .	1.60% of excess over	\$	0
\$ 2,000	\$ 4,000	. . . . .	\$ 32.00 plus 3.90% of excess over	\$	2,000
\$ 4,000	\$ 8,000	. . . . .	\$ 110.00 plus 6.80% of excess over	\$	4,000
\$ 8,000	\$ 12,000	. . . . .	\$ 382.00 plus 7.20% of excess over	\$	8,000
\$ 12,000	\$ 16,000	. . . . .	\$ 670.00 plus 7.50% of excess over	\$	12,000
\$ 16,000		. . . . .	\$ 970.00 plus 7.80% of excess over	\$	16,000

B. MARRIED PERSONS

If the amount of wages
(after subtracting withholding allowances) is:

The amount of income tax to be withheld shall be:

<u>Over</u>	<u>But not over</u>				
\$ 0	\$ 4,000	. . . . .	1.60% of excess over	\$	0
\$ 4,000	\$ 8,000	. . . . .	\$ 64.00 plus 3.90% of excess over	\$	4,000
\$ 8,000	\$ 16,000	. . . . .	\$ 220.00 plus 6.80% of excess over	\$	8,000
\$ 16,000	\$ 24,000	. . . . .	\$ 764.00 plus 7.20% of excess over	\$	16,000
\$ 24,000	\$ 32,000	. . . . .	\$ 1,340.00 plus 7.50% of excess over	\$	24,000
\$ 32,000		. . . . .	\$ 1,940.00 plus 7.80% of excess over	\$	32,000

PART 2

ALTERNATIVE METHOD OF COMPUTING TAX TO BE WITHHELD, UNLESS THE ANNUALIZED METHOD OR WITHHOLDING TABLES ARE USED.

WEEKLY PAYROLL PERIOD

If the period is weekly, proceed as follows:

- Step 1. Deduct from the total wage for the period an amount for the withholding allowance equal to the number of allowances claimed times \$20.00.
- If employee claims no allowance (zero), no deduction is made. The total wage is used in computing the amount of tax to be withheld.
 - If employee claims one allowance, deduct \$20.00; if two, deduct \$40.00; if three, deduct \$60.00; and so forth. (If balance is negative, employee's wage is fully exempt).
- Step 2. Use the amount of wages arrived at in Step 1 to apply the rates shown in A & B below. If employee is single — unmarried head of household, A applies; if employee is married, B applies.

A. SINGLE PERSONS — INCLUDING UNMARRIED HEADS OF HOUSEHOLD

If the amount of wages

(after subtracting withholding allowances) is:

The amount of income tax to be withheld shall be:

Over	But not over			
\$ 0	\$ 38		1.60% of excess over	\$ 0
\$ 38	\$ 77 . . . . .	\$	.61 plus 3.90% of excess over	\$ 38
\$ 77	\$ 154	\$	2.13 plus 6.80% of excess over	\$ 77
\$ 154	\$ 231	\$	7.37 plus 7.20% of excess over	\$ 154
\$ 231	\$ 308	\$	12.91 plus 7.50% of excess over	\$ 231
\$ 308	. . . . .	\$	18.69 plus 7.80% of excess over	\$ 308

B. MARRIED PERSONS

If the amount of wages

(after subtracting withholding allowances) is:

The amount of income tax to be withheld shall be:

Over	But not over			
\$ 0	\$ 77		1.60% of excess over	\$ 0
\$ 77	\$ 154	\$	1.23 plus 3.90% of excess over	\$ 77
\$ 154	\$ 308	\$	4.23 plus 6.80% of excess over	\$ 154
\$ 308	\$ 462	\$	14.70 plus 7.20% of excess over	\$ 308
\$ 462	\$ 615	\$	25.79 plus 7.50% of excess over	\$ 462
\$ 615	. . . . .	\$	37.27 plus 7.80% of excess over	\$ 615

BIWEEKLY PAYROLL PERIOD

If the period is biweekly, proceed as follows:

- Step 1. Deduct from the total wage for the period an amount for the withholding allowance equal to the number of allowances claimed times \$40.00.
- a. If employee claims no allowance (zero), no deduction is made. The total wage is used in computing the amount of tax to be withheld.
 - b. If employee claims one allowance, deduct \$40.00; if two, deduct \$80.00; if three, deduct \$120.00; and so forth. (If balance is negative, employee's wage is fully exempt).
- Step 2. Use the amount of wages arrived at in Step 1 to apply the rates shown in A & B below. If employee is single — unmarried head of household, A applies; if employee is married, B applies.

A. SINGLE PERSONS — INCLUDING UNMARRIED HEADS OF HOUSEHOLD

If the amount of wages

(after subtracting withholding allowances) is:

The amount of income tax to be withheld shall be:

<u>Over</u>	<u>But not over</u>				
\$ 0	\$ 77	. . . . .	1.60% of excess over	\$	0
\$ 77	\$ 154	. . . . .	\$ 1.23 plus 3.90% of excess over	\$	77
\$ 154	\$ 308	. . . . .	\$ 4.23 plus 6.80% of excess over	\$	154
\$ 308	\$ 462	. . . . .	\$ 14.70 plus 7.20% of excess over	\$	308
\$ 462	\$ 615	. . . . .	\$ 25.79 plus 7.50% of excess over	\$	462
\$ 615		. . . . .	\$ 37.27 plus 7.80% of excess over	\$	615

B. MARRIED PERSONS

If the amount of wages

(after subtracting withholding allowances) is:

The amount of income tax to be withheld shall be:

<u>Over</u>	<u>But not over</u>				
\$ 0	\$ 154	. . . . .	1.60% of excess over	\$	0
\$ 154	\$ 308	. . . . .	\$ 2.46 plus 3.90% of excess over	\$	154
\$ 308	\$ 615	. . . . .	\$ 8.47 plus 6.80% of excess over	\$	308
\$ 615	\$ 923	. . . . .	\$ 29.35 plus 7.20% of excess over	\$	615
\$ 923	\$ 1,231	. . . . .	\$ 51.53 plus 7.50% of excess over	\$	923
\$ 1,231		. . . . .	\$ 74.63 plus 7.80% of excess over	\$	1,231

SEMIMONTHLY PAYROLL PERIOD

If the period is semimonthly, proceed as follows:

- Step 1. Deduct from the total wage for the period an amount for the withholding allowance equal to the number of allowances claimed times \$43.35.
- a. If employee claims no allowance (zero), no deduction is made. The total wage is used in computing the amount of tax to be withheld.
 - b. If employee claims one allowance, deduct \$43.35; if two, deduct \$86.70; if three, deduct \$130.05; and so forth. (If balance is negative, employee's wage is fully exempt).
- Step 2. Use the amount of wages arrived at in Step 1 to apply the rates shown in A & B below. If employee is single — unmarried head of household, A applies; if employee is married, B applies.

A. SINGLE PERSONS — INCLUDING UNMARRIED HEADS OF HOUSEHOLD

If the amount of wages

(after subtracting withholding allowances) is:

The amount of income tax to be withheld shall be:

<u>Over</u>	<u>But not over</u>			
\$ 0	\$ 83		1.60% of excess over	\$ 0
\$ 83	\$ 167	\$	1.33 plus 3.90% of excess over	\$ 83
\$ 167	\$ 333	\$	4.61 plus 6.80% of excess over	\$ 167
\$ 333	\$ 500	\$	15.90 plus 7.20% of excess over	\$ 333
\$ 500	\$ 667	\$	27.92 plus 7.50% of excess over	\$ 500
\$ 667	. . . . .	\$	40.45 plus 7.80% of excess over	\$ 667

B. MARRIED PERSONS

If the amount of wages

(after subtracting withholding allowances) is:

The amount of income tax to be withheld shall be:

<u>Over</u>	<u>But not over</u>			
\$ 0	\$ 167		1.60% of excess over	\$ 0
\$ 167	\$ 333	\$	2.67 plus 3.90% of excess over	\$ 167
\$ 333	\$ 667	\$	9.14 plus 6.80% of excess over	\$ 333
\$ 667	\$ 1,000	\$	31.85 plus 7.20% of excess over	\$ 667
\$ 1,000	\$ 1,333	\$	55.83 plus 7.50% of excess over	\$ 1,000
\$ 1,333	. . . . .	\$	80.81 plus 7.80% of excess over	\$ 1,333

MONTHLY PAYROLL PERIOD

If the period is monthly, proceed as follows:

- Step 1. Deduct from the total wage for the period an amount for the withholding allowance equal to the number of allowances claimed times \$86.65.
- a. If employee claims no allowance (zero), no deduction is made. The total wage is used in computing the amount of tax to be withheld.
 - b. If employee claims one allowance, deduct \$86.65; if two, deduct \$173.30; if three, deduct \$259.95; and so forth. (If balance is negative, employee's wage is fully exempt).
- Step 2. Use the amount of wages arrived at in Step 1 to apply the rates shown in A & B below. If employee is single — unmarried head of household, A applies; if employee is married, B applies.

A. SINGLE PERSONS — INCLUDING UNMARRIED HEADS OF HOUSEHOLD

If the amount of wages

(after subtracting withholding allowances) is:

The amount of income tax to be withheld shall be:

<u>Over</u>	<u>But not over</u>				
\$ 0	\$ 167	. . . . .	1.60% of excess over	\$	0
\$ 167	\$ 333	. . . . .	\$ 2.67 plus 3.90% of excess over	\$	167
\$ 333	\$ 667	. . . . .	\$ 9.14 plus 6.80% of excess over	\$	333
\$ 667	\$ 1,000	. . . . .	\$ 31.85 plus 7.20% of excess over	\$	667
\$ 1,000	\$ 1,333	. . . . .	\$ 55.83 plus 7.50% of excess over	\$	1,000
\$ 1,333		. . . . .	\$ 80.81 plus 7.80% of excess over	\$	1,333

B. MARRIED PERSONS

If the amount of wages

(after subtracting withholding allowances) is:

The amount of income tax to be withheld shall be:

<u>Over</u>	<u>But not over</u>				
\$ 0	\$ 333	. . . . .	1.60% of excess over	\$	0
\$ 333	\$ 667	. . . . .	\$ 5.33 plus 3.90% of excess over	\$	333
\$ 667	\$ 1,333	. . . . .	\$ 18.36 plus 6.80% of excess over	\$	667
\$ 1,333	\$ 2,000	. . . . .	\$ 63.65 plus 7.20% of excess over	\$	1,333
\$ 2,000	\$ 2,667	. . . . .	\$ 111.67 plus 7.50% of excess over	\$	2,000
\$ 2,667		. . . . .	\$ 161.70 plus 7.80% of excess over	\$	2,667

DAILY OR MISCELLANEOUS PAYROLL PERIOD

If the period is daily or miscellaneous, or if there is no payroll period (refer to section 13) using the daily wage, or the average wage per day, as instructed, proceed as follows:

- Step 1. Deduct from the total wage for the period an amount for the withholding allowance equal to the number of allowances claimed times \$2.85.
- a. If employee claims no allowance (zero), no deduction is made. The total wage is used in computing the amount of tax to be withheld.
 - b. If employee claims one allowance, deduct \$2.85; if two, deduct \$5.70; if three, deduct \$8.55; and so forth. (If balance is negative, employee's wage is fully exempt).
- Step 2. Use the amount of wages arrived at in Step 1 to apply the rates shown in A & B below. If employee is single — unmarried head of household, A applies; if employee is married, B applies.

A. SINGLE PERSONS — INCLUDING UNMARRIED HEADS OF HOUSEHOLD

If the amount of wages

(after subtracting withholding allowances) is:

The amount of income tax to be withheld shall be:

<u>Over</u>	<u>But not over</u>				
\$ 0	\$ 5		1.60% of excess over	\$	0
\$ 5	\$ 11 . . . . .	\$	.08 plus 3.90% of excess over	\$	5
\$ 11	\$ 22 . . . . .	\$	.31 plus 6.80% of excess over	\$	11
\$ 22	\$ 33	\$	1.06 plus 7.20% of excess over	\$	22
\$ 33	\$ 44	\$	1.85 plus 7.50% of excess over	\$	33
\$ 44	. . . . .	\$	2.68 plus 7.80% of excess over	\$	44

B. MARRIED PERSONS

If the amount of wages

(after subtracting withholding allowances) is:

The amount of income tax to be withheld shall be:

<u>Over</u>	<u>But not over</u>				
\$ 0	\$ 11		1.60% of excess over	\$	0
\$ 11	\$ 22 . . . . .	\$	.18 plus 3.90% of excess over	\$	11
\$ 22	\$ 44 . . . . .	\$	.61 plus 6.80% of excess over	\$	22
\$ 44	\$ 66	\$	2.11 plus 7.20% of excess over	\$	44
\$ 66	\$ 88	\$	3.69 plus 7.50% of excess over	\$	66
\$ 88	. . . . .	\$	5.34 plus 7.80% of excess over	\$	88

PART 3

TAX TABLES

FOR

INCOME TAX

WITHHOLDING

Weekly PAYROLL PERIOD
For Calendar Years 1999 and 2000
Single PERSONS — UNMARRIED *Heads of Household*

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
AMOUNT OF INCOME TAX TO BE WITHHELD												
0	30	0										
30	50	1										
50	60	1	1									
60	70	2	1									
70	80	2	1	1								
80	90	3	2	1								
90	100	3	2	1	1							
100	110	4	3	2	1							
110	120	5	3	2	1	1						
120	130	5	4	3	2	1						
130	140	6	5	3	2	1	1					
140	150	7	5	4	3	2	1					
150	160	7	6	5	3	2	1	1				
160	170	8	7	5	4	3	2	1				
170	180	9	7	6	5	3	2	1	1			
180	190	10	8	7	5	4	3	2	1			
190	200	10	9	7	6	5	3	2	1	1		
200	210	11	10	8	7	5	4	3	2	1		
210	220	12	10	9	7	6	5	3	2	1	1	
220	230	12	11	10	8	7	5	4	3	2	1	
230	240	13	12	10	9	7	6	5	3	2	1	1
240	250	14	12	11	10	8	7	5	4	3	2	1
250	260	15	13	12	10	9	7	6	5	3	2	1
260	270	15	14	12	11	10	8	7	5	4	3	2
270	280	16	15	13	12	10	9	7	6	5	3	2
280	290	17	15	14	12	11	10	8	7	5	4	3
290	300	18	16	15	13	12	10	9	7	6	5	3
300	310	18	17	15	14	12	11	10	8	7	5	4
7.80% OF EXCESS OVER \$310 PLUS												
310 & OVER		19	18	16	15	13	12	10	9	7	6	5

Weekly PAYROLL PERIOD
For Calendar Years 1999 and 2000
Married PERSONS

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
0	30	0										
30	50	1										
50	70	1	1									
70	80	1	1	1								
80	90	2	1	1								
90	100	2	1	1	1							
100	110	2	2	1	1							
110	120	3	2	1	1	1						
120	130	3	2	2	1	1						
130	140	3	3	2	1	1	1					
140	150	4	3	2	2	1	1					
150	160	4	3	3	2	1	1	1				
160	170	5	4	3	2	2	1	1				
170	180	6	4	3	3	2	1	1	1			
180	190	6	5	4	3	2	2	1	1			
190	200	7	6	4	3	3	2	1	1	1		
200	210	8	6	5	4	3	2	2	1	1		
210	220	8	7	6	4	3	3	2	1	1	1	
220	230	9	8	6	5	4	3	2	2	1	1	
230	240	10	8	7	6	4	3	3	2	1	1	1
240	250	10	9	8	6	5	4	3	2	2	1	1
250	260	11	10	8	7	6	4	3	3	2	1	1
260	270	12	10	9	8	6	5	4	3	2	2	1
270	280	12	11	10	8	7	6	4	3	3	2	1
280	290	13	12	10	9	8	6	5	4	3	2	2
290	300	14	12	11	10	8	7	6	4	3	3	2
300	310	14	13	12	10	9	8	6	5	4	3	2
310	320	15	14	12	11	10	8	7	6	4	3	3
320	330	16	14	13	12	10	9	8	6	5	4	3
330	340	17	15	14	12	11	10	8	7	6	4	3
340	350	17	16	14	13	12	10	9	8	6	5	4
350	360	18	17	15	14	12	11	10	8	7	6	4
360	370	19	17	16	14	13	12	10	9	8	6	5
370	380	20	18	17	15	14	12	11	10	8	7	6
380	390	20	19	17	16	14	13	12	10	9	8	6
390	400	21	20	18	17	15	14	12	11	10	8	7
400	410	22	20	19	17	16	14	13	12	10	9	8
410	420	22	21	20	18	17	15	14	12	11	10	8
420	430	23	22	20	19	17	16	14	13	12	10	9
430	440	24	22	21	20	18	17	15	14	12	11	10
440	450	25	23	22	20	19	17	16	14	13	12	10
450	460	25	24	22	21	20	18	17	15	14	12	11
460	470	26	25	23	22	20	19	17	16	14	13	12
470	480	27	25	24	22	21	20	18	17	15	14	12
480	490	27	26	25	23	22	20	19	17	16	14	13
490	500	28	27	25	24	22	21	20	18	17	15	14
500	510	29	27	26	25	23	22	20	19	17	16	14
510	520	30	28	27	25	24	22	21	20	18	17	15
520	530	30	29	27	26	25	23	22	20	19	17	16
530	540	31	30	28	27	25	24	22	21	20	18	17
540	550	32	30	29	27	26	25	23	22	20	19	17
550	560	33	31	30	28	27	25	24	22	21	20	18
560	570	33	32	30	29	27	26	25	23	22	20	19
570	580	34	33	31	30	28	27	25	24	22	21	20
580	590	35	33	32	30	29	27	26	25	23	22	20
590	600	36	34	33	31	30	28	27	25	24	22	21
600	610	36	35	33	32	30	29	27	26	25	23	22
610	620	37	36	34	33	31	30	28	27	25	24	22
620	630	38	36	35	33	32	30	29	27	26	25	23
630	640	39	37	36	34	33	31	30	28	27	25	24
640	650	40	38	36	35	33	32	30	29	27	26	25
650	660	40	39	37	36	34	33	31	30	28	27	25
660	670	41	40	38	36	35	33	32	30	29	27	26

Weekly PAYROLL PERIOD
For Calendar Years 1999 and 2000
Married PERSONS

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED											
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more	
		AMOUNT OF INCOME TAX TO BE WITHHELD											
670	680	42	40	39	37	36	34	33	31	30	28	27	
680	690	43	41	40	38	36	35	33	32	30	29	27	
690	700	43	42	40	39	37	36	34	33	31	30	28	
700	710	44	43	41	40	38	36	35	33	32	30	29	
710	720	45	43	42	40	39	37	36	34	33	31	30	
720	730	46	44	43	41	40	38	36	35	33	32	30	
730	740	47	45	43	42	40	39	37	36	34	33	31	
740	750	47	46	44	43	41	40	38	36	35	33	32	
750	760	48	47	45	43	42	40	39	37	36	34	33	
760	770	49	47	46	44	43	41	40	38	36	35	33	
770	780	50	48	47	45	43	42	40	39	37	36	34	
780	790	50	49	47	46	44	43	41	40	38	36	35	
790	800	51	50	48	47	45	43	42	40	39	37	36	
800	810	52	50	49	47	46	44	43	41	40	38	36	
810	820	53	51	50	48	47	45	43	42	40	39	37	
7.80% OF EXCESS OVER \$820 PLUS													
820 & OVER		54	52	50	49	47	46	44	43	41	40	38	

Biweekly PAYROLL PERIOD
For Calendar Years 1999 and 2000
Single PERSONS — UNMARRIED Heads of Household

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
0	30	0										
30	70	1										
70	80	1	1									
80	110	2	1									
110	120	3	1	1								
120	140	3	2	1								
140	150	4	2	1								
150	160	4	3	1	1							
160	170	5	3	2	1							
170	180	6	3	2	1							
180	190	6	4	2	1							
190	200	7	4	3	1	1						
200	210	8	5	3	2	1						
210	220	8	6	3	2	1						
220	230	9	6	4	2	1						
230	240	10	7	4	3	1	1					
240	250	10	8	5	3	2	1					
250	260	11	8	6	3	2	1					
260	270	12	9	6	4	2	1					
270	280	12	10	7	4	3	1	1				
280	290	13	10	8	5	3	2	1				
290	300	14	11	8	6	3	2	1				
300	310	14	12	9	6	4	2	1				
310	320	15	12	10	7	4	3	1	1			
320	330	16	13	10	8	5	3	2	1			
330	340	17	14	11	8	6	3	2	1			
340	350	17	14	12	9	6	4	2	1			
350	360	18	15	12	10	7	4	3	1	1		
360	370	19	16	13	10	8	5	3	2	1		
370	380	20	17	14	11	8	6	3	2	1		
380	390	20	17	14	12	9	6	4	2	1		
390	400	21	18	15	12	10	7	4	3	1	1	
400	410	22	19	16	13	10	8	5	3	2	1	
410	420	22	20	17	14	11	8	6	3	2	1	
420	430	23	20	17	14	12	9	6	4	2	1	
430	440	24	21	18	15	12	10	7	4	3	1	1
440	450	25	22	19	16	13	10	8	5	3	2	1
450	460	25	22	20	17	14	11	8	6	3	2	1
460	470	26	23	20	17	14	12	9	6	4	2	1
470	480	27	24	21	18	15	12	10	7	4	3	1
480	490	27	25	22	19	16	13	10	8	5	3	2
490	500	28	25	22	20	17	14	11	8	6	3	2
500	510	29	26	23	20	17	14	12	9	6	4	2
510	520	30	27	24	21	18	15	12	10	7	4	3
520	530	30	27	25	22	19	16	13	10	8	5	3
530	540	31	28	25	22	20	17	14	11	8	6	3
540	550	32	29	26	23	20	17	14	12	9	6	4
550	560	33	30	27	24	21	18	15	12	10	7	4
560	570	33	30	27	25	22	19	16	13	10	8	5
570	580	34	31	28	25	22	20	17	14	11	8	6
580	590	35	32	29	26	23	20	17	14	12	9	6
590	600	36	33	30	27	24	21	18	15	12	10	7
600	610	36	33	30	27	25	22	19	16	13	10	8
610	620	37	34	31	28	25	22	20	17	14	11	8
620	630	38	35	32	29	26	23	20	17	14	12	9
630	640	39	36	33	30	27	24	21	18	15	12	10
640	650	40	36	33	30	27	25	22	19	16	13	10
650	660	40	37	34	31	28	25	22	20	17	14	11
660	670	41	38	35	32	29	26	23	20	17	14	12
670	680	42	39	36	33	30	27	24	21	18	15	12
680	690	43	40	36	33	30	27	25	22	19	16	13
690	700	43	40	37	34	31	28	25	22	20	17	14
700	710	44	41	38	35	32	29	26	23	20	17	14

Biweekly PAYROLL PERIOD
For Calendar Years 1999 and 2000
Single PERSONS — UNMARRIED Heads of Household

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
710	720	45	42	39	36	33	30	27	24	21	18	15
720	730	46	43	40	36	33	30	27	25	22	19	16
730	740	47	43	40	37	34	31	28	25	22	20	17
740	750	47	44	41	38	35	32	29	26	23	20	17
750	760	48	45	42	39	36	33	30	27	24	21	18
760	770	49	46	43	40	36	33	30	27	25	22	19
770	780	50	47	43	40	37	34	31	28	25	22	20
780	790	50	47	44	41	38	35	32	29	26	23	20
790	800	51	48	45	42	39	36	33	30	27	24	21
800	810	52	49	46	43	40	36	33	30	27	25	22
810	820	53	50	47	43	40	37	34	31	28	25	22
820	830	54	50	47	44	41	38	35	32	29	26	23
830	840	54	51	48	45	42	39	36	33	30	27	24
840	850	55	52	49	46	43	40	36	33	30	27	25
850	860	56	53	50	47	43	40	37	34	31	28	25
860	870	57	54	50	47	44	41	38	35	32	29	26
870	880	58	54	51	48	45	42	39	36	33	30	27
880	890	58	55	52	49	46	43	40	36	33	30	27
890	900	59	56	53	50	47	43	40	37	34	31	28
900	910	60	57	54	50	47	44	41	38	35	32	29
910	920	61	58	54	51	48	45	42	39	36	33	30
920	930	61	58	55	52	49	46	43	40	36	33	30
930	940	62	59	56	53	50	47	43	40	37	34	31
940	950	63	60	57	54	50	47	44	41	38	35	32
950	960	64	61	58	54	51	48	45	42	39	36	33
960	970	65	61	58	55	52	49	46	43	40	36	33
970	980	65	62	59	56	53	50	47	43	40	37	34
980	990	66	63	60	57	54	50	47	44	41	38	35
990	1,000	67	64	61	58	54	51	48	45	42	39	36
1,000	1,010	68	65	61	58	55	52	49	46	43	40	36
1,010	1,020	68	65	62	59	56	53	50	47	43	40	37
7.80% OF EXCESS OVER \$1,020 PLUS												
1,020 & OVER		69	66	63	60	57	54	50	47	44	41	38

Biweekly PAYROLL PERIOD
For Calendar Years 1999 and 2000
Married PERSONS

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
AMOUNT OF INCOME TAX TO BE WITHHELD												
0	30	0										
30	70	1										
70	90	1	1									
90	110	2	1									
110	130	2	1	1								
130	150	2	2	1								
150	170	3	2	1	1							
170	180	3	2	2	1							
180	190	4	2	2	1							
190	210	4	3	2	1	1						
210	220	5	3	2	2	1						
220	230	5	4	2	2	1						
230	250	6	4	3	2	1	1					
250	260	6	5	3	2	1	1					
260	270	7	5	4	2	2	1					
270	280	7	6	4	3	2	1	1				
280	290	8	6	4	3	2	1	1				
290	300	8	6	5	3	2	2	1				
300	310	8	7	5	4	2	2	1				
310	320	9	7	6	4	3	2	1	1			
320	330	10	8	6	4	3	2	1	1			
330	340	10	8	6	5	3	2	2	1			
340	350	11	8	7	5	4	2	2	1			
350	360	12	9	7	6	4	3	2	1	1		
360	370	12	10	8	6	4	3	2	1	1		
370	380	13	10	8	6	5	3	2	2	1		
380	390	14	11	8	7	5	4	2	2	1		
390	400	14	12	9	7	6	4	3	2	1	1	
400	410	15	12	10	8	6	4	3	2	1	1	
410	420	16	13	10	8	6	5	3	2	2	1	
420	430	16	14	11	8	7	5	4	2	2	1	
430	440	17	14	12	9	7	6	4	3	2	1	1
440	450	18	15	12	10	8	6	4	3	2	1	1
450	460	18	16	13	10	8	6	5	3	2	2	1
460	470	19	16	14	11	8	7	5	4	2	2	1
470	480	20	17	14	12	9	7	6	4	3	2	1
480	490	20	18	15	12	10	8	6	4	3	2	1
490	500	21	18	16	13	10	8	6	5	3	2	2
500	510	22	19	16	14	11	8	7	5	4	2	2
510	520	23	20	17	14	12	9	7	6	4	3	2
520	530	23	20	18	15	12	10	8	6	4	3	2
530	540	24	21	18	16	13	10	8	6	5	3	2
540	550	25	22	19	16	14	11	8	7	5	4	2
550	560	25	23	20	17	14	12	9	7	6	4	3
560	570	26	23	20	18	15	12	10	8	6	4	3
570	580	27	24	21	18	16	13	10	8	6	5	3
580	590	27	25	22	19	16	14	11	8	7	5	4
590	600	28	25	23	20	17	14	12	9	7	6	4
600	610	29	26	23	20	18	15	12	10	8	6	4
610	620	29	27	24	21	18	16	13	10	8	6	5
620	630	30	27	25	22	19	16	14	11	8	7	5
630	640	31	28	25	23	20	17	14	12	9	7	6
640	650	31	29	26	23	20	18	15	12	10	8	6
650	660	32	29	27	24	21	18	16	13	10	8	6
660	670	33	30	27	25	22	19	16	14	11	8	7
670	680	34	31	28	25	23	20	17	14	12	9	7
680	690	34	31	29	26	23	20	18	15	12	10	8
690	700	35	32	29	27	24	21	18	16	13	10	8
700	710	36	33	30	27	25	22	19	16	14	11	8
710	720	37	34	31	28	25	23	20	17	14	12	9
720	730	37	34	31	29	26	23	20	18	15	12	10
730	740	38	35	32	29	27	24	21	18	16	13	10
740	750	39	36	33	30	27	25	22	19	16	14	11

Biweekly PAYROLL PERIOD
For Calendar Years 1999 and 2000
Married PERSONS

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
750	760	39	37	34	31	28	25	23	20	17	14	12
760	770	40	37	34	31	29	26	23	20	18	15	12
770	780	41	38	35	32	29	27	24	21	18	16	13
780	790	42	39	36	33	30	27	25	22	19	16	14
790	800	42	39	37	34	31	28	25	23	20	17	14
800	810	43	40	37	34	31	29	26	23	20	18	15
810	820	44	41	38	35	32	29	27	24	21	18	16
820	830	44	42	39	36	33	30	27	25	22	19	16
830	840	45	42	39	37	34	31	28	25	23	20	17
840	850	46	43	40	37	34	31	29	26	23	20	18
850	860	47	44	41	38	35	32	29	27	24	21	18
860	870	47	44	42	39	36	33	30	27	25	22	19
870	880	48	45	42	39	37	34	31	28	25	23	20
880	890	49	46	43	40	37	34	31	29	26	23	20
890	900	49	47	44	41	38	35	32	29	27	24	21
900	910	50	47	44	42	39	36	33	30	27	25	22
910	920	51	48	45	42	39	37	34	31	28	25	23
920	930	52	49	46	43	40	37	34	31	29	26	23
930	940	52	49	47	44	41	38	35	32	29	27	24
940	950	53	50	47	44	42	39	36	33	30	27	25
950	960	54	51	48	45	42	39	37	34	31	28	25
960	970	55	52	49	46	43	40	37	34	31	29	26
970	980	55	52	49	47	44	41	38	35	32	29	27
980	990	56	53	50	47	44	42	39	36	33	30	27
990	1,000	57	54	51	48	45	42	39	37	34	31	28
1,000	1,010	58	55	52	49	46	43	40	37	34	31	29
1,010	1,020	58	55	52	49	47	44	41	38	35	32	29
1,020	1,030	59	56	53	50	47	44	42	39	36	33	30
1,030	1,040	60	57	54	51	48	45	42	39	37	34	31
1,040	1,050	61	58	55	52	49	46	43	40	37	34	31
1,050	1,060	61	58	55	52	49	47	44	41	38	35	32
1,060	1,070	62	59	56	53	50	47	44	42	39	36	33
1,070	1,080	63	60	57	54	51	48	45	42	39	37	34
1,080	1,090	64	61	58	55	52	49	46	43	40	37	34
1,090	1,100	64	61	58	55	52	49	47	44	41	38	35
1,100	1,110	65	62	59	56	53	50	47	44	42	39	36
1,110	1,120	66	63	60	57	54	51	48	45	42	39	37
1,120	1,130	67	64	61	58	55	52	49	46	43	40	37
1,130	1,140	67	64	61	58	55	52	49	47	44	41	38
1,140	1,150	68	65	62	59	56	53	50	47	44	42	39
1,150	1,160	69	66	63	60	57	54	51	48	45	42	39
1,160	1,170	70	67	64	61	58	55	52	49	46	43	40
1,170	1,180	70	67	64	61	58	55	52	49	47	44	41
1,180	1,190	71	68	65	62	59	56	53	50	47	44	42
1,190	1,200	72	69	66	63	60	57	54	51	48	45	42
1,200	1,210	73	70	67	64	61	58	55	52	49	46	43
1,210	1,220	73	70	67	64	61	58	55	52	49	47	44
1,220	1,230	74	71	68	65	62	59	56	53	50	47	44
1,230	1,240	75	72	69	66	63	60	57	54	51	48	45
1,240	1,250	76	73	70	67	64	61	58	55	52	49	46
1,250	1,260	76	73	70	67	64	61	58	55	52	49	47
1,260	1,270	77	74	71	68	65	62	59	56	53	50	47
1,270	1,280	78	75	72	69	66	63	60	57	54	51	48
1,280	1,290	79	76	73	70	67	64	61	58	55	52	49
1,290	1,300	80	76	73	70	67	64	61	58	55	52	49
1,300	1,310	80	77	74	71	68	65	62	59	56	53	50
1,310	1,320	81	78	75	72	69	66	63	60	57	54	51
1,320	1,330	82	79	76	73	70	67	64	61	58	55	52
1,330	1,340	83	80	76	73	70	67	64	61	58	55	52
1,340	1,350	83	80	77	74	71	68	65	62	59	56	53
1,350	1,360	84	81	78	75	72	69	66	63	60	57	54
1,360	1,370	85	82	79	76	73	70	67	64	61	58	55
1,370	1,380	86	83	80	76	73	70	67	64	61	58	55

Biweekly PAYROLL PERIOD
For Calendar Years 1999 and 2000
Married PERSONS

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
1,380	1,390	87	83	80	77	74	71	68	65	62	59	56
1,390	1,400	87	84	81	78	75	72	69	66	63	60	57
1,400	1,410	88	85	82	79	76	73	70	67	64	61	58
1,410	1,420	89	86	83	80	76	73	70	67	64	61	58
1,420	1,430	90	87	83	80	77	74	71	68	65	62	59
1,430	1,440	91	87	84	81	78	75	72	69	66	63	60
7.80% OF EXCESS OVER \$1,440 PLUS												
1,440 & OVER		91	88	85	82	79	76	73	70	67	64	61

Semimonthly PAYROLL PERIOD
For Calendar Years 1999 and 2000
Single PERSONS — UNMARRIED Heads of Household

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
0	30	0										
30	80	1										
80	90	1	1									
90	110	2	1									
110	120	3	1									
120	130	3	1	1								
130	140	3	2	1								
140	160	4	2	1								
160	170	5	3	1	1							
170	180	5	3	2	1							
180	200	6	4	2	1							
200	210	7	4	3	1							
210	220	8	5	3	1	1						
220	230	9	6	3	2	1						
230	240	9	6	4	2	1						
240	250	10	7	4	3	1						
250	260	11	8	5	3	1	1					
260	270	11	8	5	3	2	1					
270	280	12	9	6	4	2	1					
280	290	13	10	7	4	2	1					
290	300	13	10	7	5	3	1	1				
300	310	14	11	8	5	3	2	1				
310	330	15	12	9	6	4	2	1				
330	340	16	13	10	7	4	3	1				
340	350	17	14	11	8	5	3	1	1			
350	360	17	14	11	9	6	3	2	1			
360	370	18	15	12	9	6	4	2	1			
370	380	19	16	13	10	7	4	3	1			
380	390	20	16	14	11	8	5	3	1	1		
390	400	20	17	14	11	8	5	3	2	1		
400	410	21	18	15	12	9	6	4	2	1		
410	420	22	19	16	13	10	7	4	2	1		
420	430	22	19	16	13	10	7	5	3	1	1	
430	440	23	20	17	14	11	8	5	3	2	1	
440	450	24	21	18	15	12	9	6	4	2	1	
450	460	25	22	18	15	12	9	6	4	2	1	
460	470	25	22	19	16	13	10	7	4	3	1	
470	480	26	23	20	17	14	11	8	5	3	1	1
480	490	27	24	21	17	14	11	9	6	3	2	1
490	500	28	24	21	18	15	12	9	6	4	2	1
500	510	28	25	22	19	16	13	10	7	4	3	1
510	520	29	26	23	20	16	14	11	8	5	3	1
520	530	30	27	23	20	17	14	11	8	5	3	2
530	540	31	27	24	21	18	15	12	9	6	4	2
540	550	31	28	25	22	19	16	13	10	7	4	2
550	560	32	29	26	22	19	16	13	10	7	5	3
560	570	33	30	26	23	20	17	14	11	8	5	3
570	580	34	30	27	24	21	18	15	12	9	6	4
580	590	34	31	28	25	22	18	15	12	9	6	4
590	600	35	32	29	25	22	19	16	13	10	7	4
600	610	36	33	29	26	23	20	17	14	11	8	5
610	620	37	33	30	27	24	21	17	14	11	9	6
620	630	37	34	31	28	24	21	18	15	12	9	6
630	640	38	35	32	28	25	22	19	16	13	10	7
640	650	39	36	32	29	26	23	20	16	14	11	8
650	660	40	36	33	30	27	23	20	17	14	11	8
660	670	40	37	34	31	27	24	21	18	15	12	9
670	680	41	38	35	31	28	25	22	19	16	13	10
680	690	42	39	35	32	29	26	22	19	16	13	10
690	700	43	39	36	33	30	26	23	20	17	14	11
700	710	43	40	37	34	30	27	24	21	18	15	12
710	720	44	41	38	34	31	28	25	22	18	15	12
720	730	45	42	38	35	32	29	25	22	19	16	13

Semimonthly PAYROLL PERIOD
For Calendar Years 1999 and 2000
Single PERSONS — UNMARRIED Heads of Household

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
730	740	46	42	39	36	33	29	26	23	20	17	14
740	750	46	43	40	37	33	30	27	24	21	17	14
750	760	47	44	41	37	34	31	28	24	21	18	15
760	770	48	45	41	38	35	32	28	25	22	19	16
770	780	49	45	42	39	36	32	29	26	23	20	16
780	790	50	46	43	40	36	33	30	27	23	20	17
790	800	50	47	44	40	37	34	31	27	24	21	18
800	810	51	48	44	41	38	35	31	28	25	22	19
810	820	52	49	45	42	39	35	32	29	26	22	19
820	830	53	49	46	43	39	36	33	30	26	23	20
830	840	54	50	47	43	40	37	34	30	27	24	21
840	850	54	51	48	44	41	38	34	31	28	25	22
850	860	55	52	48	45	42	38	35	32	29	25	22
860	870	56	52	49	46	42	39	36	33	29	26	23
870	880	57	53	50	46	43	40	37	33	30	27	24
880	890	57	54	51	47	44	41	37	34	31	28	24
890	900	58	55	51	48	45	41	38	35	32	28	25
900	910	59	56	52	49	45	42	39	36	32	29	26
910	920	60	56	53	50	46	43	40	36	33	30	27
920	930	61	57	54	50	47	44	40	37	34	31	27
930	940	61	58	55	51	48	44	41	38	35	31	28
940	950	62	59	55	52	49	45	42	39	35	32	29
950	960	63	59	56	53	49	46	43	39	36	33	30
960	970	64	60	57	54	50	47	43	40	37	34	30
970	980	64	61	58	54	51	48	44	41	38	34	31
980	990	65	62	58	55	52	48	45	42	38	35	32
990	1,000	66	63	59	56	52	49	46	42	39	36	33
1,000	1,010	67	63	60	57	53	50	46	43	40	37	33
1,010	1,020	68	64	61	57	54	51	47	44	41	37	34
1,020	1,030	68	65	62	58	55	51	48	45	41	38	35
1,030	1,040	69	66	62	59	56	52	49	45	42	39	36
1,040	1,050	70	67	63	60	56	53	50	46	43	40	36
1,050	1,060	71	67	64	61	57	54	50	47	44	40	37
1,060	1,070	71	68	65	61	58	55	51	48	44	41	38
1,070	1,080	72	69	65	62	59	55	52	49	45	42	39
1,080	1,090	73	70	66	63	59	56	53	49	46	43	39
1,090	1,100	74	70	67	64	60	57	54	50	47	43	40
1,100	1,110	75	71	68	64	61	58	54	51	48	44	41
1,110	1,120	75	72	69	65	62	58	55	52	48	45	42
7.80% OF EXCESS OVER \$1,120 PLUS												
1,120 & OVER		76	73	69	66	63	59	56	52	49	46	42

Semimonthly PAYROLL PERIOD
For Calendar Years 1999 and 2000
Married PERSONS

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
AMOUNT OF INCOME TAX TO BE WITHHELD												
0	30	0										
30	80	1										
80	90	1	1									
90	120	2	1									
120	140	2	1	1								
140	160	2	2	1								
160	180	3	2	1	1							
180	190	3	2	2	1							
190	200	4	2	2	1							
200	210	4	3	2	1							
210	220	5	3	2	1	1						
220	230	5	3	2	2	1						
230	240	5	4	2	2	1						
240	250	6	4	3	2	1						
250	260	6	4	3	2	1	1					
260	270	6	5	3	2	1	1					
270	280	7	5	3	2	2	1					
280	290	7	6	4	2	2	1					
290	300	8	6	4	3	2	1	1				
300	310	8	6	5	3	2	1	1				
310	320	8	7	5	3	2	2	1				
320	330	9	7	5	4	2	2	1				
330	340	9	8	6	4	3	2	1				
340	350	10	8	6	5	3	2	1	1			
350	360	11	8	7	5	3	2	2	1			
360	370	11	9	7	5	4	2	2	1			
370	380	12	9	7	6	4	3	2	1			
380	390	13	10	8	6	4	3	2	1	1		
390	400	13	10	8	6	5	3	2	1	1		
400	410	14	11	9	7	5	3	2	2	1		
410	420	15	12	9	7	6	4	2	2	1		
420	430	15	12	9	8	6	4	3	2	1	1	
430	440	16	13	10	8	6	5	3	2	1	1	
440	450	17	14	11	8	7	5	3	2	2	1	
450	460	17	14	12	9	7	5	4	2	2	1	
460	470	18	15	12	9	8	6	4	3	2	1	
470	480	19	16	13	10	8	6	5	3	2	1	1
480	490	19	16	14	11	8	7	5	3	2	2	1
490	500	20	17	14	11	9	7	5	4	2	2	1
500	510	21	18	15	12	9	7	6	4	3	2	1
510	520	21	19	16	13	10	8	6	4	3	2	1
520	530	22	19	16	13	10	8	6	5	3	2	1
530	540	23	20	17	14	11	9	7	5	3	2	2
540	550	24	21	18	15	12	9	7	6	4	2	2
550	560	24	21	18	15	12	9	8	6	4	3	2
560	570	25	22	19	16	13	10	8	6	5	3	2
570	580	26	23	20	17	14	11	8	7	5	3	2
580	590	26	23	20	17	14	12	9	7	5	4	2
590	600	27	24	21	18	15	12	9	8	6	4	3
600	610	28	25	22	19	16	13	10	8	6	5	3
610	620	28	25	22	19	16	14	11	8	7	5	3
620	630	29	26	23	20	17	14	11	9	7	5	4
630	640	30	27	24	21	18	15	12	9	7	6	4
640	650	30	27	24	21	19	16	13	10	8	6	4
650	660	31	28	25	22	19	16	13	10	8	6	5
660	670	32	29	26	23	20	17	14	11	9	7	5
670	680	32	29	26	24	21	18	15	12	9	7	6
680	690	33	30	27	24	21	18	15	12	9	8	6
690	700	34	31	28	25	22	19	16	13	10	8	6
700	710	35	31	29	26	23	20	17	14	11	8	7
710	720	35	32	29	26	23	20	17	14	12	9	7
720	730	36	33	30	27	24	21	18	15	12	9	8
730	740	37	34	31	28	25	22	19	16	13	10	8

Semimonthly PAYROLL PERIOD
For Calendar Years 1999 and 2000
Married PERSONS

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
740	750	37	34	31	28	25	22	19	16	14	11	8
750	760	38	35	32	29	26	23	20	17	14	11	9
760	770	39	36	33	30	27	24	21	18	15	12	9
770	780	40	36	33	30	27	24	21	19	16	13	10
780	790	40	37	34	31	28	25	22	19	16	13	10
790	800	41	38	35	32	29	26	23	20	17	14	11
800	810	42	39	36	32	29	26	24	21	18	15	12
810	820	42	39	36	33	30	27	24	21	18	15	12
820	830	43	40	37	34	31	28	25	22	19	16	13
830	840	44	41	38	35	31	29	26	23	20	17	14
840	850	45	42	38	35	32	29	26	23	20	17	14
850	860	45	42	39	36	33	30	27	24	21	18	15
860	870	46	43	40	37	34	31	28	25	22	19	16
870	880	47	44	41	37	34	31	28	25	22	19	16
880	890	48	44	41	38	35	32	29	26	23	20	17
890	900	48	45	42	39	36	33	30	27	24	21	18
900	910	49	46	43	40	36	33	30	27	24	21	19
910	920	50	47	43	40	37	34	31	28	25	22	19
920	930	50	47	44	41	38	35	32	29	26	23	20
930	940	51	48	45	42	39	36	32	29	26	24	21
940	950	52	49	46	42	39	36	33	30	27	24	21
950	960	53	49	46	43	40	37	34	31	28	25	22
960	970	53	50	47	44	41	38	35	31	29	26	23
970	980	54	51	48	45	42	38	35	32	29	26	23
980	990	55	52	48	45	42	39	36	33	30	27	24
990	1,000	55	52	49	46	43	40	37	34	31	28	25
1,000	1,010	56	53	50	47	44	41	37	34	31	28	25
1,010	1,020	57	54	51	48	44	41	38	35	32	29	26
1,020	1,030	58	54	51	48	45	42	39	36	33	30	27
1,030	1,040	58	55	52	49	46	43	40	36	33	30	27
1,040	1,050	59	56	53	50	47	43	40	37	34	31	28
1,050	1,060	60	57	54	50	47	44	41	38	35	32	29
1,060	1,070	61	57	54	51	48	45	42	39	36	32	29
1,070	1,080	61	58	55	52	49	46	42	39	36	33	30
1,080	1,090	62	59	56	53	49	46	43	40	37	34	31
1,090	1,100	63	60	56	53	50	47	44	41	38	35	31
1,100	1,110	64	60	57	54	51	48	45	42	38	35	32
1,110	1,120	64	61	58	55	52	48	45	42	39	36	33
1,120	1,130	65	62	59	55	52	49	46	43	40	37	34
1,130	1,140	66	63	59	56	53	50	47	44	41	37	34
1,140	1,150	67	63	60	57	54	51	48	44	41	38	35
1,150	1,160	67	64	61	58	54	51	48	45	42	39	36
1,160	1,170	68	65	62	58	55	52	49	46	43	40	36
1,170	1,180	69	66	62	59	56	53	50	47	43	40	37
1,180	1,190	70	66	63	60	57	54	50	47	44	41	38
1,190	1,200	70	67	64	61	57	54	51	48	45	42	39
1,200	1,210	71	68	65	61	58	55	52	49	46	42	39
1,210	1,220	72	69	65	62	59	56	53	49	46	43	40
1,220	1,230	73	69	66	63	60	56	53	50	47	44	41
1,230	1,240	73	70	67	64	60	57	54	51	48	45	42
1,240	1,250	74	71	68	64	61	58	55	52	48	45	42
1,250	1,260	75	72	68	65	62	59	55	52	49	46	43
1,260	1,270	76	72	69	66	63	59	56	53	50	47	44
1,270	1,280	76	73	70	67	63	60	57	54	51	48	44
1,280	1,290	77	74	71	67	64	61	58	54	51	48	45
1,290	1,300	78	75	71	68	65	62	58	55	52	49	46
1,300	1,310	79	75	72	69	66	62	59	56	53	50	47
1,310	1,320	79	76	73	70	66	63	60	57	54	50	47
1,320	1,330	80	77	74	70	67	64	61	57	54	51	48
1,330	1,340	81	78	74	71	68	65	61	58	55	52	49
1,340	1,350	82	78	75	72	69	65	62	59	56	53	49
1,350	1,360	82	79	76	73	69	66	63	60	56	53	50
1,360	1,370	83	80	77	73	70	67	64	60	57	54	51

Semimonthly PAYROLL PERIOD
For Calendar Years 1999 and 2000
Married PERSONS

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
1,370	1,380	84	81	77	74	71	68	64	61	58	55	52
1,380	1,390	85	81	78	75	72	68	65	62	59	55	52
1,390	1,400	86	82	79	76	72	69	66	63	59	56	53
1,400	1,410	86	83	80	76	73	70	67	63	60	57	54
1,410	1,420	87	84	80	77	74	71	67	64	61	58	54
1,420	1,430	88	85	81	78	75	71	68	65	62	58	55
1,430	1,440	89	85	82	79	75	72	69	66	62	59	56
1,440	1,450	90	86	83	79	76	73	70	66	63	60	57
1,450	1,460	90	87	84	80	77	74	70	67	64	61	57
1,460	1,470	91	88	84	81	78	74	71	68	65	61	58
1,470	1,480	92	88	85	82	78	75	72	69	65	62	59
1,480	1,490	93	89	86	82	79	76	73	69	66	63	60
1,490	1,500	93	90	87	83	80	77	73	70	67	64	60
1,500	1,510	94	91	87	84	81	77	74	71	68	64	61
1,510	1,520	95	92	88	85	81	78	75	72	68	65	62
1,520	1,530	96	92	89	86	82	79	76	72	69	66	63
1,530	1,540	97	93	90	86	83	80	76	73	70	67	63
1,540	1,550	97	94	91	87	84	80	77	74	71	67	64
1,550	1,560	98	95	91	88	85	81	78	75	71	68	65
1,560	1,570	99	95	92	89	85	82	79	75	72	69	66
1,570	1,580	100	96	93	90	86	83	79	76	73	70	66
1,580	1,590	100	97	94	90	87	84	80	77	74	70	67
1,590	1,600	101	98	94	91	88	84	81	78	74	71	68
1,600	1,610	102	99	95	92	88	85	82	78	75	72	69
1,610	1,620	103	99	96	93	89	86	82	79	76	73	69
1,620	1,630	104	100	97	93	90	87	83	80	77	73	70
1,630	1,640	104	101	98	94	91	87	84	81	77	74	71
1,640	1,650	105	102	98	95	92	88	85	81	78	75	72
1,650	1,660	106	103	99	96	92	89	86	82	79	76	72
1,660	1,670	107	103	100	97	93	90	86	83	80	76	73
1,670	1,680	107	104	101	97	94	91	87	84	80	77	74
1,680	1,690	108	105	101	98	95	91	88	85	81	78	75
1,690	1,700	109	106	102	99	95	92	89	85	82	79	75
1,700	1,710	110	106	103	100	96	93	90	86	83	79	76
1,710	1,720	111	107	104	100	97	94	90	87	84	80	77
1,720	1,730	111	108	105	101	98	94	91	88	84	81	78
1,730	1,740	112	109	105	102	99	95	92	88	85	82	78
1,740	1,750	113	110	106	103	99	96	93	89	86	82	79
1,750	1,760	114	110	107	104	100	97	93	90	87	83	80
1,760	1,770	114	111	108	104	101	98	94	91	87	84	81
7.80% OF EXCESS OVER \$1,770 PLUS												
1,770 & OVER		115	112	108	105	102	98	95	92	88	85	81

Monthly PAYROLL PERIOD
For Calendar Years 1999 and 2000
Single PERSONS — UNMARRIED Heads of Household

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
AMOUNT OF INCOME TAX TO BE WITHHELD												
0	30	0										
30	90	1										
90	120	2										
120	160	2	1									
160	180	3	1									
180	190	3	2									
190	210	4	2									
210	240	5	2	1								
240	270	6	3	1								
270	280	7	3	2								
280	290	7	4	2								
290	300	8	4	2	1							
300	320	8	5	2	1							
320	330	9	5	2	1							
330	340	9	6	3	1							
340	350	10	6	3	1							
350	360	11	7	3	2							
360	370	11	7	4	2							
370	380	12	7	4	2							
380	390	13	8	4	2	1						
390	400	13	8	5	2	1						
400	410	14	9	5	2	1						
410	420	15	9	6	2	1						
420	430	15	9	6	3	1						
430	440	16	10	6	3	1						
440	450	17	11	7	3	2						
450	460	17	12	7	4	2						
460	470	18	12	8	4	2						
470	480	19	13	8	5	2	1					
480	490	19	14	8	5	2	1					
490	500	20	14	9	5	2	1					
500	510	21	15	9	6	3	1					
510	520	21	16	10	6	3	1					
520	530	22	16	10	6	3	1					
530	540	23	17	11	7	3	2					
540	550	24	18	12	7	4	2					
550	560	24	18	12	8	4	2	1				
560	570	25	19	13	8	5	2	1				
570	580	26	20	14	8	5	2	1				
580	590	26	20	14	9	5	2	1				
590	600	27	21	15	9	6	3	1				
600	610	28	22	16	10	6	3	1				
610	620	28	22	16	11	7	3	2				
620	630	29	23	17	11	7	4	2				
630	640	30	24	18	12	7	4	2				
640	650	30	24	19	13	8	4	2	1			
650	660	31	25	19	13	8	5	2	1			
660	670	32	26	20	14	9	5	2	1			
670	680	32	26	21	15	9	6	2	1			
680	690	33	27	21	15	9	6	3	1			
690	700	34	28	22	16	10	6	3	1			
700	710	35	29	23	17	11	7	3	2			
710	720	35	29	23	17	12	7	4	2			
720	730	36	30	24	18	12	8	4	2			
730	740	37	31	25	19	13	8	5	2	1		
740	750	37	31	25	19	14	8	5	2	1		
750	760	38	32	26	20	14	9	5	2	1		
760	770	39	33	27	21	15	9	6	3	1		
770	780	40	33	27	21	16	10	6	3	1		
780	790	40	34	28	22	16	10	6	3	1		
790	800	41	35	29	23	17	11	7	3	2		
800	810	42	36	29	24	18	12	7	4	2		
810	820	42	36	30	24	18	12	8	4	2	1	

Monthly PAYROLL PERIOD
For Calendar Years 1999 and 2000
Single PERSONS — UNMARRIED Heads of Household

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
820	830	43	37	31	25	19	13	8	5	2	1	
830	840	44	38	31	26	20	14	8	5	2	1	
840	850	45	38	32	26	20	14	9	5	2	1	
850	860	45	39	33	27	21	15	9	6	3	1	
860	870	46	40	34	28	22	16	10	6	3	1	
870	880	47	41	34	28	22	16	11	7	3	2	
880	890	48	41	35	29	23	17	11	7	4	2	
890	900	48	42	36	30	24	18	12	7	4	2	
900	910	49	43	36	30	24	19	13	8	4	2	1
910	920	50	43	37	31	25	19	13	8	5	2	1
920	930	50	44	38	32	26	20	14	9	5	2	1
930	940	51	45	39	32	26	21	15	9	6	2	1
940	950	52	46	39	33	27	21	15	9	6	3	1
950	960	53	46	40	34	28	22	16	10	6	3	1
960	970	53	47	41	35	29	23	17	11	7	3	2
970	980	54	48	42	35	29	23	17	12	7	4	2
980	990	55	48	42	36	30	24	18	12	8	4	2
990	1,000	55	49	43	37	31	25	19	13	8	5	2
1,000	1,010	56	50	44	37	31	25	19	14	8	5	2
1,010	1,020	57	51	44	38	32	26	20	14	9	5	2
1,020	1,030	58	51	45	39	33	27	21	15	9	6	3
1,030	1,040	58	52	46	40	33	27	21	16	10	6	3
1,040	1,050	59	53	47	40	34	28	22	16	10	6	3
1,050	1,060	60	54	47	41	35	29	23	17	11	7	3
1,060	1,070	61	54	48	42	36	29	24	18	12	7	4
1,070	1,080	61	55	49	42	36	30	24	18	12	8	4
1,080	1,090	62	56	49	43	37	31	25	19	13	8	5
1,090	1,100	63	56	50	44	38	31	26	20	14	8	5
1,100	1,110	64	57	51	45	38	32	26	20	14	9	5
1,110	1,120	64	58	52	45	39	33	27	21	15	9	6
1,120	1,130	65	59	52	46	40	34	28	22	16	10	6
1,130	1,140	66	59	53	47	41	34	28	22	16	11	7
1,140	1,150	67	60	54	48	41	35	29	23	17	11	7
1,150	1,160	67	61	54	48	42	36	30	24	18	12	7
1,160	1,170	68	62	55	49	43	36	30	24	19	13	8
1,170	1,180	69	62	56	50	43	37	31	25	19	13	8
1,180	1,190	70	63	57	50	44	38	32	26	20	14	9
1,190	1,200	70	64	57	51	45	39	32	26	21	15	9
1,200	1,210	71	65	58	52	46	39	33	27	21	15	9
1,210	1,220	72	65	59	53	46	40	34	28	22	16	10
1,220	1,230	73	66	60	53	47	41	35	29	23	17	11
1,230	1,240	73	67	60	54	48	42	35	29	23	17	12
1,240	1,250	74	68	61	55	48	42	36	30	24	18	12
1,250	1,260	75	68	62	55	49	43	37	31	25	19	13
1,260	1,270	76	69	63	56	50	44	37	31	25	19	14
1,270	1,280	76	70	63	57	51	44	38	32	26	20	14
1,280	1,290	77	71	64	58	51	45	39	33	27	21	15
1,290	1,300	78	71	65	58	52	46	40	33	27	21	16
1,300	1,310	79	72	66	59	53	47	40	34	28	22	16
1,310	1,320	79	73	66	60	54	47	41	35	29	23	17
1,320	1,330	80	74	67	61	54	48	42	36	29	24	18
1,330	1,340	81	74	68	61	55	49	42	36	30	24	18
1,340	1,350	82	75	69	62	56	49	43	37	31	25	19
1,350	1,360	82	76	69	63	56	50	44	38	31	26	20
1,360	1,370	83	77	70	64	57	51	45	38	32	26	20
1,370	1,380	84	77	71	64	58	52	45	39	33	27	21
1,380	1,390	85	78	72	65	59	52	46	40	34	28	22
1,390	1,400	86	79	72	66	59	53	47	41	34	28	22
1,400	1,410	86	80	73	67	60	54	48	41	35	29	23
1,410	1,420	87	80	74	67	61	54	48	42	36	30	24
1,420	1,430	88	81	75	68	62	55	49	43	36	30	24
1,430	1,440	89	82	75	69	62	56	50	43	37	31	25
1,440	1,450	90	83	76	70	63	57	50	44	38	32	26

Monthly PAYROLL PERIOD
For Calendar Years 1999 and 2000
Single PERSONS — UNMARRIED Heads of Household

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
1,450	1,460	90	84	77	70	64	57	51	45	39	32	26
1,460	1,470	91	84	78	71	65	58	52	46	39	33	27
1,470	1,480	92	85	78	72	65	59	53	46	40	34	28
1,480	1,490	93	86	79	73	66	60	53	47	41	35	29
1,490	1,500	93	87	80	73	67	60	54	48	42	35	29
1,500	1,510	94	87	81	74	68	61	55	48	42	36	30
1,510	1,520	95	88	81	75	68	62	55	49	43	37	31
1,520	1,530	96	89	82	76	69	63	56	50	44	37	31
1,530	1,540	97	90	83	76	70	63	57	51	44	38	32
1,540	1,550	97	91	84	77	71	64	58	51	45	39	33
1,550	1,560	98	91	85	78	71	65	58	52	46	40	33
1,560	1,570	99	92	85	79	72	66	59	53	47	40	34
1,570	1,580	100	93	86	79	73	66	60	54	47	41	35
1,580	1,590	100	94	87	80	74	67	61	54	48	42	36
1,590	1,600	101	94	88	81	74	68	61	55	49	42	36
1,600	1,610	102	95	88	82	75	69	62	56	49	43	37
1,610	1,620	103	96	89	82	76	69	63	56	50	44	38
1,620	1,630	104	97	90	83	77	70	64	57	51	45	38
1,630	1,640	104	98	91	84	77	71	64	58	52	45	39
1,640	1,650	105	98	92	85	78	72	65	59	52	46	40
1,650	1,660	106	99	92	86	79	72	66	59	53	47	41
1,660	1,670	107	100	93	86	80	73	67	60	54	48	41
1,670	1,680	107	101	94	87	80	74	67	61	54	48	42
1,680	1,690	108	101	95	88	81	75	68	62	55	49	43
1,690	1,700	109	102	95	89	82	75	69	62	56	50	43
1,700	1,710	110	103	96	90	83	76	70	63	57	50	44
1,710	1,720	111	104	97	90	84	77	70	64	57	51	45
1,720	1,730	111	105	98	91	84	78	71	65	58	52	46
1,730	1,740	112	105	99	92	85	78	72	65	59	53	46
1,740	1,750	113	106	99	93	86	79	73	66	60	53	47
1,750	1,760	114	107	100	93	87	80	73	67	60	54	48
1,760	1,770	114	108	101	94	87	81	74	68	61	55	48
1,770	1,780	115	108	102	95	88	81	75	68	62	55	49
1,780	1,790	116	109	103	96	89	82	76	69	63	56	50
1,790	1,800	117	110	103	97	90	83	76	70	63	57	51
1,800	1,810	118	111	104	97	91	84	77	71	64	58	51
1,810	1,820	118	112	105	98	91	85	78	71	65	58	52
1,820	1,830	119	112	106	99	92	85	79	72	66	59	53
1,830	1,840	120	113	106	100	93	86	79	73	66	60	54
1,840	1,850	121	114	107	100	94	87	80	74	67	61	54
1,850	1,860	121	115	108	101	94	88	81	74	68	61	55
1,860	1,870	122	116	109	102	95	88	82	75	69	62	56
1,870	1,880	123	116	110	103	96	89	82	76	69	63	56
1,880	1,890	124	117	110	104	97	90	83	77	70	64	57
1,890	1,900	125	118	111	104	98	91	84	77	71	64	58
1,900	1,910	125	119	112	105	98	92	85	78	72	65	59
1,910	1,920	126	119	113	106	99	92	86	79	72	66	59
1,920	1,930	127	120	113	107	100	93	86	80	73	67	60
1,930	1,940	128	121	114	107	101	94	87	80	74	67	61
1,940	1,950	129	122	115	108	101	95	88	81	75	68	62
1,950	1,960	129	123	116	109	102	95	89	82	75	69	62
1,960	1,970	130	123	117	110	103	96	90	83	76	70	63
1,970	1,980	131	124	117	111	104	97	90	84	77	70	64
1,980	1,990	132	125	118	111	105	98	91	84	78	71	65
1,990	2,000	132	126	119	112	105	99	92	85	78	72	65
2,000	2,010	133	126	120	113	106	99	93	86	79	73	66
2,010	2,020	134	127	120	114	107	100	93	87	80	73	67
2,020	2,030	135	128	121	114	108	101	94	87	81	74	68
2,030	2,040	136	129	122	115	108	102	95	88	81	75	68
2,040	2,050	136	130	123	116	109	103	96	89	82	76	69
2,050	2,060	137	130	124	117	110	103	97	90	83	76	70
2,060	2,070	138	131	124	118	111	104	97	91	84	77	71
2,070	2,080	139	132	125	118	112	105	98	91	85	78	71

Monthly PAYROLL PERIOD
For Calendar Years 1999 and 2000
Single PERSONS — UNMARRIED Heads of Household

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
2,080	2,090	139	133	126	119	112	106	99	92	85	79	72
2,090	2,100	140	133	127	120	113	106	100	93	86	79	73
2,100	2,110	141	134	127	121	114	107	100	94	87	80	74
2,110	2,120	142	135	128	121	115	108	101	94	88	81	74
2,120	2,130	143	136	129	122	116	109	102	95	88	82	75
2,130	2,140	143	137	130	123	116	110	103	96	89	82	76
2,140	2,150	144	137	131	124	117	110	104	97	90	83	77
2,150	2,160	145	138	131	125	118	111	104	98	91	84	77
2,160	2,170	146	139	132	125	119	112	105	98	92	85	78
2,170	2,180	146	140	133	126	119	113	106	99	92	86	79
2,180	2,190	147	140	134	127	120	113	107	100	93	86	80
2,190	2,200	148	141	134	128	121	114	107	101	94	87	80
7.80% OF EXCESS OVER \$2,200 PLUS												
2,200 & OVER		149	142	135	129	122	115	108	101	95	88	81

Monthly PAYROLL PERIOD
For Calendar Years 1999 and 2000
Married PERSONS

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
AMOUNT OF INCOME TAX TO BE WITHHELD												
0	30	0										
30	90	1										
90	120	2										
120	160	2	1									
160	180	3	1									
180	210	3	2									
210	220	3	2	1								
220	240	4	2	1								
240	270	4	3	1								
270	280	4	3	2								
280	290	5	3	2								
290	310	5	3	2	1							
310	330	5	4	2	1							
330	340	5	4	3	1							
340	350	6	4	3	1							
350	360	6	4	3	2							
360	370	7	4	3	2							
370	380	7	5	3	2							
380	390	7	5	3	2	1						
390	420	8	5	4	2	1						
420	440	9	6	4	3	1						
440	450	10	6	4	3	2						
450	460	10	7	4	3	2						
460	470	10	7	5	3	2						
470	480	11	7	5	3	2	1					
480	490	11	8	5	4	2	1					
490	500	12	8	5	4	2	1					
500	510	12	9	5	4	3	1					
510	520	12	9	6	4	3	1					
520	530	13	9	6	4	3	1					
530	540	13	10	6	4	3	2					
540	550	14	10	7	5	3	2					
550	560	14	11	7	5	3	2	1				
560	570	14	11	8	5	3	2	1				
570	580	15	11	8	5	4	2	1				
580	590	15	12	8	5	4	2	1				
590	600	16	12	9	5	4	3	1				
600	610	16	13	9	6	4	3	1				
610	620	16	13	10	6	4	3	2				
620	630	17	13	10	7	4	3	2				
630	640	17	14	10	7	5	3	2				
640	650	17	14	11	7	5	3	2	1			
650	660	18	14	11	8	5	4	2	1			
660	670	18	15	11	8	5	4	2	1			
670	680	19	15	12	8	5	4	2	1			
680	690	20	16	12	9	6	4	3	1			
690	700	20	16	13	9	6	4	3	1			
700	710	21	16	13	10	6	4	3	2			
710	720	22	17	13	10	7	4	3	2			
720	730	22	17	14	10	7	5	3	2			
730	740	23	18	14	11	7	5	3	2	1		
740	750	24	18	15	11	8	5	4	2	1		
750	760	24	18	15	12	8	5	4	2	1		
760	770	25	19	15	12	9	5	4	3	1		
770	780	26	20	16	12	9	6	4	3	1		
780	790	26	20	16	13	9	6	4	3	1		
790	800	27	21	17	13	10	6	4	3	2		
800	810	28	22	17	14	10	7	5	3	2		
810	820	28	22	17	14	11	7	5	3	2	1	
820	830	29	23	18	14	11	8	5	3	2	1	
830	840	30	24	18	15	11	8	5	4	2	1	
840	850	30	25	19	15	12	8	5	4	2	1	
850	860	31	25	19	16	12	9	5	4	3	1	

Monthly PAYROLL PERIOD
For Calendar Years 1999 and 2000
Married PERSONS

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
AMOUNT OF INCOME TAX TO BE WITHHELD												
860	870	32	26	20	16	13	9	6	4	3	1	
870	880	32	27	21	16	13	10	6	4	3	2	
880	890	33	27	21	17	13	10	7	4	3	2	
890	900	34	28	22	17	14	10	7	5	3	2	
900	910	35	29	23	17	14	11	7	5	3	2	1
910	920	35	29	23	18	14	11	8	5	4	2	1
920	930	36	30	24	18	15	11	8	5	4	2	1
930	940	37	31	25	19	15	12	8	5	4	2	1
940	950	37	31	25	20	16	12	9	6	4	3	1
950	960	38	32	26	20	16	13	9	6	4	3	1
960	970	39	33	27	21	16	13	10	6	4	3	2
970	980	39	33	27	22	17	13	10	7	4	3	2
980	990	40	34	28	22	17	14	10	7	5	3	2
990	1,000	41	35	29	23	18	14	11	7	5	3	2
1,000	1,010	41	35	30	24	18	15	11	8	5	4	2
1,010	1,020	42	36	30	24	18	15	12	8	5	4	2
1,020	1,030	43	37	31	25	19	15	12	9	5	4	3
1,030	1,040	43	37	32	26	20	16	12	9	6	4	3
1,040	1,050	44	38	32	26	20	16	13	9	6	4	3
1,050	1,060	45	39	33	27	21	17	13	10	6	4	3
1,060	1,070	45	39	34	28	22	17	14	10	7	5	3
1,070	1,080	46	40	34	28	22	17	14	11	7	5	3
1,080	1,090	47	41	35	29	23	18	14	11	8	5	3
1,090	1,100	47	42	36	30	24	18	15	11	8	5	4
1,100	1,110	48	42	36	30	25	19	15	12	8	5	4
1,110	1,120	49	43	37	31	25	19	16	12	9	5	4
1,120	1,130	49	44	38	32	26	20	16	13	9	6	4
1,130	1,140	50	44	38	32	27	21	16	13	10	6	4
1,140	1,150	51	45	39	33	27	21	17	13	10	7	4
1,150	1,160	52	46	40	34	28	22	17	14	10	7	5
1,160	1,170	52	46	40	35	29	23	17	14	11	7	5
1,170	1,180	53	47	41	35	29	23	18	14	11	8	5
1,180	1,190	54	48	42	36	30	24	18	15	11	8	5
1,190	1,200	54	48	42	37	31	25	19	15	12	8	5
1,200	1,210	55	49	43	37	31	25	20	16	12	9	6
1,210	1,220	56	50	44	38	32	26	20	16	13	9	6
1,220	1,230	56	50	44	39	33	27	21	16	13	10	6
1,230	1,240	57	51	45	39	33	27	22	17	13	10	7
1,240	1,250	58	52	46	40	34	28	22	17	14	10	7
1,250	1,260	58	52	47	41	35	29	23	18	14	11	7
1,260	1,270	59	53	47	41	35	30	24	18	15	11	8
1,270	1,280	60	54	48	42	36	30	24	18	15	12	8
1,280	1,290	60	54	49	43	37	31	25	19	15	12	9
1,290	1,300	61	55	49	43	37	32	26	20	16	12	9
1,300	1,310	62	56	50	44	38	32	26	20	16	13	9
1,310	1,320	62	56	51	45	39	33	27	21	17	13	10
1,320	1,330	63	57	51	45	39	34	28	22	17	14	10
1,330	1,340	64	58	52	46	40	34	28	22	17	14	11
1,340	1,350	64	59	53	47	41	35	29	23	18	14	11
1,350	1,360	65	59	53	47	42	36	30	24	18	15	11
1,360	1,370	66	60	54	48	42	36	30	25	19	15	12
1,370	1,380	67	61	55	49	43	37	31	25	19	16	12
1,380	1,390	67	61	55	49	44	38	32	26	20	16	13
1,390	1,400	68	62	56	50	44	38	32	27	21	16	13
1,400	1,410	69	63	57	51	45	39	33	27	21	17	13
1,410	1,420	70	63	57	52	46	40	34	28	22	17	14
1,420	1,430	70	64	58	52	46	40	35	29	23	17	14
1,430	1,440	71	65	59	53	47	41	35	29	23	18	14
1,440	1,450	72	65	59	54	48	42	36	30	24	18	15
1,450	1,460	72	66	60	54	48	42	37	31	25	19	15
1,460	1,470	73	67	61	55	49	43	37	31	25	20	16
1,470	1,480	74	68	61	56	50	44	38	32	26	20	16
1,480	1,490	75	68	62	56	50	44	39	33	27	21	16

Monthly PAYROLL PERIOD
For Calendar Years 1999 and 2000
Married PERSONS

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
1,490	1,500	75	69	63	57	51	45	39	33	27	22	17
1,500	1,510	76	70	64	58	52	46	40	34	28	22	17
1,510	1,520	77	70	64	58	52	47	41	35	29	23	18
1,520	1,530	77	71	65	59	53	47	41	35	30	24	18
1,530	1,540	78	72	66	60	54	48	42	36	30	24	18
1,540	1,550	79	73	66	60	54	49	43	37	31	25	19
1,550	1,560	80	73	67	61	55	49	43	37	32	26	20
1,560	1,570	80	74	68	62	56	50	44	38	32	26	20
1,570	1,580	81	75	69	62	56	51	45	39	33	27	21
1,580	1,590	82	76	69	63	57	51	45	39	34	28	22
1,590	1,600	82	76	70	64	58	52	46	40	34	28	22
1,600	1,610	83	77	71	64	59	53	47	41	35	29	23
1,610	1,620	84	78	71	65	59	53	47	42	36	30	24
1,620	1,630	85	78	72	66	60	54	48	42	36	30	25
1,630	1,640	85	79	73	67	61	55	49	43	37	31	25
1,640	1,650	86	80	74	67	61	55	49	44	38	32	26
1,650	1,660	87	81	74	68	62	56	50	44	38	32	27
1,660	1,670	88	81	75	69	63	57	51	45	39	33	27
1,670	1,680	88	82	76	70	63	57	52	46	40	34	28
1,680	1,690	89	83	76	70	64	58	52	46	40	35	29
1,690	1,700	90	83	77	71	65	59	53	47	41	35	29
1,700	1,710	90	84	78	72	65	59	54	48	42	36	30
1,710	1,720	91	85	79	72	66	60	54	48	42	37	31
1,720	1,730	92	86	79	73	67	61	55	49	43	37	31
1,730	1,740	93	86	80	74	68	61	56	50	44	38	32
1,740	1,750	93	87	81	75	68	62	56	50	44	39	33
1,750	1,760	94	88	82	75	69	63	57	51	45	39	33
1,760	1,770	95	88	82	76	70	64	58	52	46	40	34
1,770	1,780	95	89	83	77	70	64	58	52	47	41	35
1,780	1,790	96	90	84	77	71	65	59	53	47	41	35
1,790	1,800	97	91	84	78	72	66	60	54	48	42	36
1,800	1,810	98	91	85	79	73	66	60	54	49	43	37
1,810	1,820	98	92	86	80	73	67	61	55	49	43	37
1,820	1,830	99	93	87	80	74	68	62	56	50	44	38
1,830	1,840	100	94	87	81	75	69	62	56	51	45	39
1,840	1,850	100	94	88	82	76	69	63	57	51	45	39
1,850	1,860	101	95	89	82	76	70	64	58	52	46	40
1,860	1,870	102	96	89	83	77	71	64	59	53	47	41
1,870	1,880	103	96	90	84	78	71	65	59	53	47	42
1,880	1,890	103	97	91	85	78	72	66	60	54	48	42
1,890	1,900	104	98	92	85	79	73	67	61	55	49	43
1,900	1,910	105	99	92	86	80	74	67	61	55	49	44
1,910	1,920	106	99	93	87	81	74	68	62	56	50	44
1,920	1,930	106	100	94	88	81	75	69	63	57	51	45
1,930	1,940	107	101	94	88	82	76	70	63	57	52	46
1,940	1,950	108	101	95	89	83	76	70	64	58	52	46
1,950	1,960	108	102	96	90	83	77	71	65	59	53	47
1,960	1,970	109	103	97	90	84	78	72	65	59	54	48
1,970	1,980	110	104	97	91	85	79	72	66	60	54	48
1,980	1,990	111	104	98	92	86	79	73	67	61	55	49
1,990	2,000	111	105	99	93	86	80	74	68	61	56	50
2,000	2,010	112	106	100	93	87	81	75	68	62	56	50
2,010	2,020	113	106	100	94	88	82	75	69	63	57	51
2,020	2,030	114	107	101	95	88	82	76	70	64	58	52
2,030	2,040	114	108	102	95	89	83	77	70	64	58	52
2,040	2,050	115	109	102	96	90	84	77	71	65	59	53
2,050	2,060	116	109	103	97	91	84	78	72	66	60	54
2,060	2,070	117	110	104	98	91	85	79	73	66	60	54
2,070	2,080	117	111	105	98	92	86	80	73	67	61	55
2,080	2,090	118	112	105	99	93	87	80	74	68	62	56
2,090	2,100	119	112	106	100	94	87	81	75	69	62	56
2,100	2,110	120	113	107	100	94	88	82	76	69	63	57
2,110	2,120	120	114	107	101	95	89	82	76	70	64	58

Monthly PAYROLL PERIOD
For Calendar Years 1999 and 2000
Married PERSONS

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
2,120	2,130	121	115	108	102	96	89	83	77	71	64	59
2,130	2,140	122	115	109	103	96	90	84	78	71	65	59
2,140	2,150	123	116	110	103	97	91	85	78	72	66	60
2,150	2,160	123	117	110	104	98	92	85	79	73	67	61
2,160	2,170	124	118	111	105	99	92	86	80	74	67	61
2,170	2,180	125	118	112	106	99	93	87	81	74	68	62
2,180	2,190	126	119	113	106	100	94	88	81	75	69	63
2,190	2,200	126	120	113	107	101	94	88	82	76	70	63
2,200	2,210	127	121	114	108	101	95	89	83	76	70	64
2,210	2,220	128	121	115	108	102	96	90	83	77	71	65
2,220	2,230	129	122	116	109	103	97	90	84	78	72	65
2,230	2,240	129	123	116	110	104	97	91	85	79	72	66
2,240	2,250	130	124	117	111	104	98	92	86	79	73	67
2,250	2,260	131	124	118	111	105	99	93	86	80	74	68
2,260	2,270	132	125	119	112	106	100	93	87	81	75	68
2,270	2,280	132	126	119	113	106	100	94	88	82	75	69
2,280	2,290	133	127	120	114	107	101	95	88	82	76	70
2,290	2,300	134	127	121	114	108	102	95	89	83	77	70
2,300	2,310	135	128	122	115	109	102	96	90	84	77	71
2,310	2,320	135	129	122	116	109	103	97	91	84	78	72
2,320	2,330	136	130	123	117	110	104	98	91	85	79	73
2,330	2,340	137	130	124	117	111	105	98	92	86	80	73
2,340	2,350	138	131	125	118	112	105	99	93	87	80	74
2,350	2,360	138	132	125	119	112	106	100	94	87	81	75
2,360	2,370	139	133	126	120	113	107	100	94	88	82	76
2,370	2,380	140	133	127	120	114	107	101	95	89	82	76
2,380	2,390	141	134	128	121	115	108	102	96	89	83	77
2,390	2,400	141	135	128	122	115	109	103	96	90	84	78
2,400	2,410	142	136	129	123	116	110	103	97	91	85	78
2,410	2,420	143	136	130	123	117	110	104	98	92	85	79
2,420	2,430	144	137	131	124	118	111	105	99	92	86	80
2,430	2,440	144	138	131	125	118	112	106	99	93	87	81
2,440	2,450	145	139	132	126	119	113	106	100	94	88	81
2,450	2,460	146	139	133	126	120	113	107	101	94	88	82
2,460	2,470	147	140	134	127	121	114	108	101	95	89	83
2,470	2,480	147	141	134	128	121	115	108	102	96	90	83
2,480	2,490	148	142	135	129	122	116	109	103	97	90	84
2,490	2,500	149	142	136	129	123	116	110	104	97	91	85
2,500	2,510	150	143	137	130	124	117	111	104	98	92	86
2,510	2,520	150	144	137	131	124	118	111	105	99	93	86
2,520	2,530	151	145	138	132	125	119	112	106	100	93	87
2,530	2,540	152	145	139	132	126	119	113	106	100	94	88
2,540	2,550	153	146	140	133	127	120	114	107	101	95	88
2,550	2,560	153	147	140	134	127	121	114	108	102	95	89
2,560	2,570	154	148	141	135	128	122	115	109	102	96	90
2,570	2,580	155	148	142	135	129	122	116	109	103	97	91
2,580	2,590	156	149	143	136	130	123	117	110	104	98	91
2,590	2,600	156	150	143	137	130	124	117	111	105	98	92
2,600	2,610	157	151	144	138	131	125	118	112	105	99	93
2,610	2,620	158	151	145	138	132	125	119	112	106	100	94
2,620	2,630	159	152	146	139	133	126	120	113	107	100	94
2,630	2,640	159	153	146	140	133	127	120	114	107	101	95
2,640	2,650	160	154	147	141	134	128	121	115	108	102	96
2,650	2,660	161	154	148	141	135	128	122	115	109	103	96
2,660	2,670	162	155	149	142	136	129	123	116	110	103	97
2,670	2,680	162	156	149	143	136	130	123	117	110	104	98
2,680	2,690	163	157	150	144	137	131	124	118	111	105	99
2,690	2,700	164	157	151	144	138	131	125	118	112	106	99
2,700	2,710	165	158	152	145	139	132	126	119	113	106	100
2,710	2,720	165	159	152	146	139	133	126	120	113	107	101
2,720	2,730	166	160	153	147	140	134	127	121	114	108	101
2,730	2,740	167	160	154	147	141	134	128	121	115	108	102
2,740	2,750	168	161	155	148	142	135	129	122	116	109	103

Monthly PAYROLL PERIOD
For Calendar Years 1999 and 2000
Married PERSONS

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
2,750	2,760	169	162	155	149	142	136	129	123	116	110	104
2,760	2,770	169	163	156	150	143	137	130	124	117	111	104
2,770	2,780	170	163	157	150	144	137	131	124	118	111	105
2,780	2,790	171	164	158	151	145	138	132	125	119	112	106
2,790	2,800	172	165	158	152	145	139	132	126	119	113	106
2,800	2,810	172	166	159	153	146	140	133	127	120	114	107
2,810	2,820	173	166	160	153	147	140	134	127	121	114	108
2,820	2,830	174	167	161	154	148	141	135	128	122	115	109
2,830	2,840	175	168	161	155	148	142	135	129	122	116	109
2,840	2,850	176	169	162	156	149	143	136	130	123	117	110
2,850	2,860	176	170	163	156	150	143	137	130	124	117	111
2,860	2,870	177	170	164	157	151	144	138	131	125	118	112
2,870	2,880	178	171	164	158	151	145	138	132	125	119	112
2,880	2,890	179	172	165	159	152	146	139	133	126	120	113
2,890	2,900	179	173	166	159	153	146	140	133	127	120	114
2,900	2,910	180	173	167	160	154	147	141	134	128	121	115
2,910	2,920	181	174	167	161	154	148	141	135	128	122	115
2,920	2,930	182	175	168	162	155	149	142	136	129	123	116
2,930	2,940	183	176	169	162	156	149	143	136	130	123	117
2,940	2,950	183	177	170	163	157	150	144	137	131	124	118
2,950	2,960	184	177	171	164	157	151	144	138	131	125	118
2,960	2,970	185	178	171	165	158	152	145	139	132	126	119
2,970	2,980	186	179	172	165	159	152	146	139	133	126	120
2,980	2,990	186	180	173	166	160	153	147	140	134	127	121
2,990	3,000	187	180	174	167	160	154	147	141	134	128	121
3,000	3,010	188	181	174	168	161	155	148	142	135	129	122
3,010	3,020	189	182	175	169	162	155	149	142	136	129	123
3,020	3,030	190	183	176	169	163	156	150	143	137	130	124
3,030	3,040	190	184	177	170	163	157	150	144	137	131	124
3,040	3,050	191	184	178	171	164	158	151	145	138	132	125
3,050	3,060	192	185	178	172	165	158	152	145	139	132	126
3,060	3,070	193	186	179	172	166	159	153	146	140	133	127
3,070	3,080	193	187	180	173	166	160	153	147	140	134	127
3,080	3,090	194	187	181	174	167	161	154	148	141	135	128
3,090	3,100	195	188	182	175	168	161	155	148	142	135	129
3,100	3,110	196	189	182	176	169	162	156	149	143	136	130
3,110	3,120	197	190	183	176	170	163	156	150	143	137	130
3,120	3,130	197	191	184	177	170	164	157	151	144	138	131
3,130	3,140	198	191	185	178	171	164	158	151	145	138	132
3,140	3,150	199	192	185	179	172	165	159	152	146	139	133
3,150	3,160	200	193	186	179	173	166	159	153	146	140	133
3,160	3,170	200	194	187	180	173	167	160	154	147	141	134
3,170	3,180	201	195	188	181	174	167	161	154	148	141	135
3,180	3,190	202	195	189	182	175	168	162	155	149	142	136
3,190	3,200	203	196	189	183	176	169	162	156	149	143	136
3,200	3,210	204	197	190	183	177	170	163	157	150	144	137
3,210	3,220	204	198	191	184	177	171	164	157	151	144	138
3,220	3,230	205	198	192	185	178	171	165	158	152	145	139
3,230	3,240	206	199	192	186	179	172	165	159	152	146	139
3,240	3,250	207	200	193	186	180	173	166	160	153	147	140
3,250	3,260	208	201	194	187	180	174	167	160	154	147	141
3,260	3,270	208	202	195	188	181	174	168	161	155	148	142
3,270	3,280	209	202	196	189	182	175	169	162	155	149	142
3,280	3,290	210	203	196	190	183	176	169	163	156	150	143
3,290	3,300	211	204	197	190	184	177	170	163	157	150	144
3,300	3,310	211	205	198	191	184	178	171	164	158	151	145
3,310	3,320	212	205	199	192	185	178	172	165	158	152	145
3,320	3,330	213	206	199	193	186	179	172	166	159	153	146
3,330	3,340	214	207	200	193	187	180	173	166	160	153	147
3,340	3,350	215	208	201	194	187	181	174	167	161	154	148
3,350	3,360	215	209	202	195	188	182	175	168	161	155	148
3,360	3,370	216	209	203	196	189	182	176	169	162	156	149
3,370	3,380	217	210	203	197	190	183	176	170	163	156	150

Monthly PAYROLL PERIOD
For Calendar Years 1999 and 2000
Married PERSONS

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
3,380	3,390	218	211	204	197	191	184	177	170	164	157	151
3,390	3,400	218	212	205	198	191	185	178	171	164	158	151
3,400	3,410	219	212	206	199	192	185	179	172	165	159	152
3,410	3,420	220	213	206	200	193	186	179	173	166	159	153
3,420	3,430	221	214	207	200	194	187	180	173	167	160	154
3,430	3,440	222	215	208	201	195	188	181	174	167	161	154
3,440	3,450	222	216	209	202	195	189	182	175	168	162	155
3,450	3,460	223	216	210	203	196	189	183	176	169	162	156
3,460	3,470	224	217	210	204	197	190	183	177	170	163	157
3,470	3,480	225	218	211	204	198	191	184	177	171	164	157
3,480	3,490	225	219	212	205	198	192	185	178	171	165	158
3,490	3,500	226	219	213	206	199	192	186	179	172	165	159
3,500	3,510	227	220	213	207	200	193	186	180	173	166	160
3,510	3,520	228	221	214	208	201	194	187	180	174	167	160
3,520	3,530	229	222	215	208	202	195	188	181	174	168	161
3,530	3,540	229	223	216	209	202	196	189	182	175	169	162
7.80% OF EXCESS OVER \$3,540 PLUS												
3,540 & OVER		230	223	217	210	203	196	190	183	176	169	163

Daily PAYROLL PERIOD
For Calendar Years 1999 and 2000
Single PERSONS — UNMARRIED Heads of Household

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED											
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more	
		AMOUNT OF INCOME TAX TO BE WITHHELD											
0	10	0											
10	20	1											
20	30	1	1	1	1								
30	40	2	2	2	1	1	1	1	1				
40	50	3	2	2	2	2	2	1	1	1	1	1	
50	60	3	3	3	3	3	2	2	2	2	2	1	
60	70	4	4	4	4	3	3	3	3	2	2	2	
70	80	5	5	5	4	4	4	4	3	3	3	3	
7.80% OF EXCESS OVER \$80 PLUS													
80 & OVER		5	5	5	4	4	4	4	3	3	3	3	

Daily PAYROLL PERIOD
For Calendar Years 1999 and 2000
Married PERSONS

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED											
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more	
		AMOUNT OF INCOME TAX TO BE WITHHELD											
0	20	0											
20	30	1	1										
30	40	1	1	1	1	1	1						
40	50	2	2	2	2	1	1	1	1	1			
50	60	3	3	2	2	2	2	2	1	1	1	1	
60	70	4	3	3	3	3	3	2	2	2	2	2	
70	80	4	4	4	4	3	3	3	3	3	2	2	
80	90	5	5	5	4	4	4	4	4	3	3	3	
90	100	6	6	5	5	5	5	5	4	4	4	4	
100	110	7	6	6	6	6	6	5	5	5	5	4	
110	120	7	7	7	7	7	6	6	6	6	5	5	
7.80% OF EXCESS OVER \$120 PLUS													
120 & OVER		8	8	8	8	7	7	7	7	6	6	6	

DEPARTMENT OF TAXATION
STATE OF HAWAII
P.O. BOX 259
HONOLULU, HAWAII 96809-0259

PRESORTED
FIRST CLASS MAIL
U.S. POSTAGE
PAID
HONOLULU, HI
PERMIT NO. 481

RETURN SERVICE REQUESTED